



*Town of Discovery Bay Community Services District
Contra Costa County, California*



Town of Discovery Bay Community Services District Fiscal Year 2023-2024 Adopted Budget

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Discovery Bay at a Glance

The Town of Discovery Bay Community Service District: At a Glance

Discovery Bay was established in the early 1970's as a weekend and summer resort community. Today, Discovery Bay has evolved into a thriving year-round home for more than 16,000 residents who enjoy small-town living against the backdrop of over 1,200 miles of Delta waterways. Discovery Bay boasts a full-service marina, three (3) public schools, one (1) private school, as well as two (2) shopping centers. However, this small town is no longer limited to Delta waterfront homes; it has developed into a community that provides something for everyone. Discovery Bay offers gated waterfront homes as well as Country Club homes located on an 18-hole championship golf course. There are four (4) gated communities, Clipper Estates, The Country Club, Lakeshore and The Lakes.

Town of Discovery Bay Community Services District "District" is approximately 9 square miles and was formed in 1998 following a vote of the people to form an Independent Special District with the purpose of providing essential public services to its residents. The Contra Costa County Local Agency Formation Commission (LAFCO) has authorized the District the responsibility of providing the following special services to the residents of Discovery Bay:

- Water supply collection, treatment, and distribution
- Wastewater collection, treatment, and distribution
- Parks and Landscape Maintenance
- Recreational Activities

District Form of Government

California's Independent Special Districts are legislatively authorized under California Government Code Sections 61000-61850. The Town of Discovery Bay Community Services District is governed by an elected five (5) member Board serving staggered four (4) year terms. The Board employs a General Manager to administer the day-to-day operations of the District.

Population

The census report states the total population in Discovery Bay to be just under 16,000 people.

Water Services

The Town of Discovery Bay CSD owns and maintains over fifty (50) miles of water mains in seven (7) residential developments: Discovery Bay West (Village 1, 2, 3 and 4, and Ravenswood); and two (2) of the older developments (Discovery Bay Proper and Centex). Currently, the District owns and operates six (6) water production wells that are located throughout the District and are capable of producing seven million gallons of domestic water per day. The raw water is then treated in two (2) water treatment facilities with water storage capacity of 2.5 million gallons of treated water for customer distribution. The total

water requirements of Discovery Bay are currently about 900 million gallons per year, which equates to an average daily demand of 2.5 million gallons per day.

Wastewater Services

The District provides wastewater collection, treatment, and distribution services to approximately 6,000 homes and businesses located in the town. The wastewater treatment process goes through two (2) separate conveyance systems; Plant 1 and Plant 2. Wastewater Treatment Plant 1 is located just north of Highway 4, within the Discovery Bay Development area. Wastewater Treatment Plant 2 is located south of Highway 4 at the Town's eastern boundary. The two (2) plants are interconnected and are dependent upon each other for various functions.

To facilitate and transport the raw wastewater to the main wastewater treatment, the District utilizes 15 wastewater lift stations to move the waste through 50 miles of sewer mains. The plants are capable of producing an average of 1.2 million gallons of wastewater per day. The wastewater treatment plants currently include an influent pump station, influent screening, and secondary treatment facilities using oxidation ditches, sand filters, and ultraviolet (UV) disinfection before discharging the treated water into Old River.

The water and wastewater facilities are operated and maintained by Veolia North America. Under a multi-year agreement with the District.

Parks and Landscaping Services

The District maintains all the public parks and landscaped areas in Discovery Bay. Every budget year, the Board of Directors establishes priorities to improve the landscape areas of Discovery Bay. The landscape areas in Discovery Bay are broken down into five (5) landscape zones. Two (2) of those zones are owned by the District, with the remaining three (3) owned by Contra Costa County and maintained under contract by the District. The five Landscaping & Lighting zones are:

Discovery Bay Landscape & Lighting Zone #8

Zone 8 is owned and maintained by the Town of Discovery Bay CSD. This zone includes the Discovery Bay entrance from Highway 4, Clipper Drive, Discovery Bay Boulevard, Willow Lake Road, and a variety of smaller landscaped areas. Cornell Park & Roberta Fuss Tot Lot are also included in this zone.

Discovery Bay Landscape & Lighting Zone #9 (Ravenswood)

Zone 9 is owned and maintained by the Town of Discovery Bay CSD. This zone includes the landscape streetscape frontages along Wilde Drive and Poe Drive. Ravenswood Park is also included in this zone.

Contra Costa County Landscape & Lighting Zone #35

Zone 35 is owned by Contra Costa County but is maintained by the Town of Discovery Bay CSD. The zone includes the landscaped median islands on Bixler Road at the intersection of Highway 4 and a pedestrian

pathway from the Sandy Cove Shopping Center to Newport Drive. There are also included two pedestrian bridges along the path.

Contra Costa County Landscape & Lighting Zone #57

Zone 57 is owned by Contra Costa County but is maintained by Town of Discovery Bay CSD. This zone includes all landscaped streetscape frontages in and outside of the Centex Development, along Highway 4, a portion of Bixler Road, and two (2) small parking areas. Regatta Park is also included in this zone.

Contra Costa County Landscape & Lighting Zone #61

Zone 61 is owned by Contra Costa County but is maintained by Town of Discovery Bay CSD. This zone includes landscaped streetscape frontages along a significant portion of Bixler Road, Point of Timber Road, the Park & Ride lot, a part of Newport Drive, Preston Drive, and Slifer Drive. Slifer Park is also included in this zone.

Recreation Services

The Town of Discovery Bay Community Services District is also responsible for providing recreational activities to the residents of the District. The Community Center opened its doors to the public on January 2, 2014. The Community Center offers a wide variety of programs for all ages and will continue to develop programming that will stimulate, educate and enrich the lives of people within Discovery Bay, and that is complemented by a system of parks, recreation areas and other facilities aimed to encourage recreational and leisure time activities.

Board of Directors

The Town of Discovery Bay is a California independent Community Services District (CSD) and is governed by a five-member Board of Directors. Directors are publicly elected and serve four-year staggered terms.

The Town of Discovery Bay is responsible for water, sewer, landscaping, parks and recreation. While the District does not have the jurisdiction or authority over land use, zoning, law enforcement or fire protection services, the District does advise the County on decisions that affect Discovery Bay. The District's General Manager is tasked to carry out the policy decisions of the Board and oversee the day-to-day operations of the Town of Discovery Bay.



Kevin Graves, Ashley Porter, Bryon Gutow, Carolyn Graham, Michael Callahan

Board Position and Term

President Ashley Porter	12/2022 to 12/2026
Vice-President Michael Callahan	12/2020 to 12/2024
Director Kevin Graves	12/2022 to 12/2026
Director Bryon Gutow	12/2022 to 12/2026
Director Carolyn Graham	12/2020 to 12/2024

Message from the General Manager

The Town of Discovery Bay is not a city; rather we are a type of local government known as a Community Services District, or “CSD.” In unincorporated areas such as Discovery Bay, basic services like water, sewer, law enforcement and fire protection are usually provided by the County. Because counties often consist of large and diverse geographical areas, providing a consistent and adequate service level across all areas can be difficult. Consequently, the Community Services District Law (Government Code §61000-61850) was created to provide an alternate method of providing services in unincorporated areas. In most cases, and due to the scope of their requirements, counties cannot provide tailored services to any one community. This leaves residents with little if any local control over services and no easy way to address problems or complaints. A CSD provides a method of offering local control on essential local services.

The Town of Discovery Bay Community Services District provides domestic water supply, treatment, and delivery, as well as wastewater collection, treatment, and disposal to the approximately 15,000 residents and businesses that call Discovery Bay home. We are also responsible for park maintenance and landscaping on many of our boulevards, streets, and roads.

Our Community Center and parks are a recreational hub with pickleball, tennis, swimming, dog park, Zumba, soccer, and many other year-round activities for all ages. Besides a lazy afternoon fishing off your dock, taking a turn at the end of the tow rope, or hitting the links, there’s a lot to do in Discovery Bay!

Discovery Bay is a great place to not only “Live Where You Play,” but it is also a great place to do business. The Discovery Bay Chamber of Commerce hosts monthly business “mixers” at different locations around town to show off the local business community. Check the Chamber’s website at www.discoverybaychamber.org for additional information on their many community activities.

From the standpoint of your local government, the CSD operates the water and wastewater utilities on a combined operating and capital budget of \$25.6 million for the Fiscal Year 2023-24. The Capital Improvement Program are projects that continue to address the long-term capital needs of the District. A robust capital replacement fund represents an ongoing structural element of long-term financial sustainability.

As Discovery Bay continues to mature, I can assure you that the Board of Directors and the entire staff are working diligently to provide a comfortable place where residents can live, work and play and where we can enjoy the many qualities of life we all like in a small town. Please join us at one of our Board of Directors’ meetings that are held the first and third Wednesday of the month at 7:00 p.m. Each meeting agenda is posted on the Town’s website: www.todb.ca.gov. The District Office can be reached during normal business hours at (925) 634-1131 or visit the main office at 1800 Willow Lake Road, Discovery Bay CA 94505. Remember to Like us on Facebook and Instagram!

Sincerely,

Dina Breitstein, General Manager

Finance Services Department

The Town of Discovery Bay CSD Finance Services Department operates under the Board of Directors who are the policy-making body of the District. The General Manager serves as the Administrative head and Treasurer of the District. The Finance program operates a governmental accounting, reporting, and records maintenance system that provides financial information to management. This program controls and monitors the receipt and disbursement of public funds in compliance with statutory requirements and professional accounting standards. The Finance Services Department also has the responsibility for coordinating all external auditing functions.

The finance function is responsible for the continuing development of financial accounting software and implementation of new technology to increase efficiency in accounting processes and to improve both internal and external reporting. This program also oversees the implementation of any new accounting pronouncements by the Governmental Accounting Standards Board (GASB).

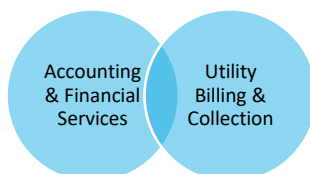
The payroll function of this program processes payroll for all District employees including interfacing with the District's payroll service provider to assure compliance with all regulatory requirements, laws and District policies pertaining to payroll.

Key Achievements

- ✓ Timely completion of annual audits with unqualified (clean) audit findings
- ✓ Structurally balanced budget
- ✓ Sufficient Reserves
- ✓ Successful Bond Financing for Denitrification and Well 8 projects.
- ✓ Moved Town Treasury services away from Contra Costa County Treasury
- ✓ Changed Banks

Goals

- Ensure expenditures are consistent with adopted policies
- Move towards paperless documentation. Continue implementation and updating technologies to increase efficiencies to ensure accurate reporting
- Move Business Credit Cards to new Bank
- Invest dormant funds



Water & Wastewater Services Department

WATER

This Program provides water production, treatment and distribution to over 6,000 homes and businesses. Specifically, the Water Program includes information necessary for the Board of Directors to establish priorities and make well-informed decisions concerning the Town's water systems. The Water Quality program is responsible for the enforcement of regional water quality regulations. Response procedures have been developed to react to citizen water quality complaints and to pursue water misuse observed in the field. The program also assists with the development of water quality educational materials and outreach.

The Water Utility function maintains and operates automated water meters for the District's 6,000+ water accounts. The technology transmits hourly water consumption data to our billing system by a wireless network. This reliable and frequent water usage information allows customers to monitor use and detect leaks. The Eye on Water portal <https://eyeonwater.com/signup> is a tool for account holders to monitor daily water usage data and learn ways to conserve.

WASTEWATER

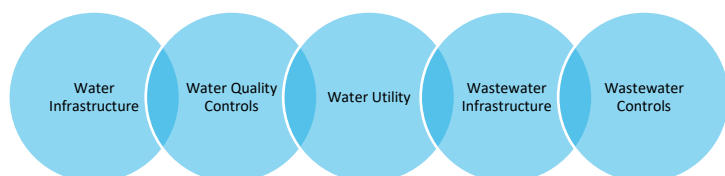
The Town of Discovery Bay Wastewater Program provides for the collection, conveyance, treatment, and discharge of treated effluent. Specifically, the Wastewater Program includes information necessary for the Board of Directors to establish priorities and make well-informed decisions regarding the Town's wastewater matters. In general, the wastewater program supports and directs the wastewater contractor, enabling them to carry out day-to-day operations, services and planning efforts. This program negotiates, administers, implements, and approves contracts for the provision of municipal services.

Key Achievements

- ✓ Finished the Edgeview Pipeline Project.
- ✓ Completed Willow Lake and Newport water treatment Filters B.
- ✓ New Vac-Truck.
- ✓ Replaced Clipper Drive Wastewater Pipeline

Goals

- Continue construction of the Denitrification project.
- Complete Outfall Diffuser Project.
- Water Treatment Filters A rehab at Newport and Willow.
- Complete Underwater Pipeline Projects



Lighting and Landscaping Services Department

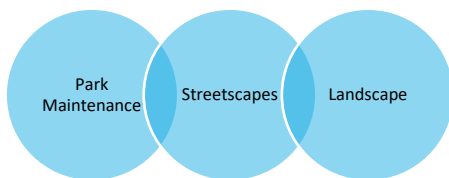
The Parks and Landscaping Program provides for the planning, maintenance and capital needs of the parks and landscaping network in Discovery Bay. Specifically, the Parks and Landscaping Program includes information necessary for the Board of Directors to establish priorities and make well-informed decisions concerning Town parks and landscaping matters. This program offers a comprehensive maintenance and rehabilitation program for five (5) parks and the streetscapes inside Discovery Bay. The maintenance and rehabilitation program include repair and maintenance of the parks within Zones 8, 9, 35, 57, 61 and the Park and Ride. This program conducts preventative maintenance on streetscapes, which includes design and planting and ensuring proper drainage. This program maintains and replaces plants and trees to provide health, vitality and visual appeal as well as manage annual inventory lists to project funding and scheduling of future repairs, projects, and replacement.

Key Achievements

- ✓ Dryscaping Discovery Bay Blvd medians
- ✓ Dryscaping Zone 57 parking area landscapes
- ✓ Per Capita “Grant” - Prop 68 awarded

Goals

- Clipper Drive enhancements
- Complete Prop 68 ‘Per Capita’ Grant Projects at Cornell Park
- Slifer Park basketball court resurfacing
- Zone 35 enhancements



Recreation Services Department

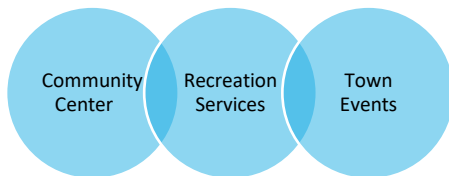
Recreation Services provides community-based and age-appropriate recreational programming. The Discovery Bay Community Center acts as the hub for these activities and is complimented by a network of parks, fields and other recreational and educational venues.

Key Achievements

- ✓ Pool furniture and umbrellas purchased
- ✓ Purchased and installed new windscreens on all tennis and pickleball courts at Community Center
- ✓ Dog park drainage repairs
- ✓ Activity Guide distributed digitally resulting in annual savings
- ✓ Tennis courts resurfacing continued this fiscal year
- ✓ Installed security cameras and lighting at Community Center for safety
- ✓ Golf cart parking
- ✓ Flick and Float & Summer Jam Concerts
- ✓ Paint Nights
- ✓ Boater safety classes

Goals

- Building Swim clinics
- Hiring lifeguards for a successful aquatics season
- Examine current special interest recreational opportunities offered and look for new and creative ways to expand current offerings
- Continue the development and expansion of community relationships with local groups
- Wall ball revitalization project
- Landscape project new north side of the community center building



District Consultants

General Counsel

Law Office of Neumiller & Beardslee

The District's General Counsel provides legal advice and training to the Board of Directors, General Manager and Department Heads. The General Counsel investigates and defends claims against the District and resolves them as directed by the Board of Directors. At the direction of the Board of Director's General Counsel may initiate litigation to enforce the District's rights or to protect the public health, safety or welfare. The General Counsel also drafts and approves the form of contracts and other legal documents, including ordinances, resolutions and legal notices.

<http://neumiller.com/>

Luhdorff & Scalmanini Consulting Engineers (Water)

Luhdorff & Scalmanini, Consulting Engineers (LSCE) is a recognized leader in groundwater resources investigation, planning, development, use, protection, and management. LSCE's multi-disciplinary staff of engineers, geologists, hydrologists, and hydrogeologists apply scientific methods and develop forward-thinking engineering solutions to today's complex water resource problems.

<http://lsce.com/>

Herwit Engineering (Wastewater)

HERWIT ENGINEERING plans and designs water and wastewater treatment plants and pump stations of all sizes with a specialty in mechanically intensive systems. HERWIT provides services for all elements necessary to develop projects from ground zero through operations and completion of construction. These services include: overall project management, initial site assessment and selection, management of the California Environmental Quality Act (CEQA) permitting, negotiation and preparation of National Pollution Discharge Elimination System (NPDES) discharge permits, preparing Army Corps of Engineers permits, Department of Fish and Game stream bed alteration permits, development of pre-design reports and preliminary cost estimates, final design of all mechanical, electrical and civil facilities, bidding support services, construction management, engineering support services during construction, and startup and operations assistance.

<http://herwit.com>

District Mission, Vision, Goals & Values

The Town of Discovery Bay Board of Directors has adopted its Mission, Vision, Goals, and Values.

These ideals serve as an important guide as the Town of Discovery Bay conducts its day-to-day business and interacts with the public.

MISSION

Provide effective and fiscally responsible municipal services in a manner which promotes a high standard of community life with a focus on the environment and the Delta in partnership with the community.

VISION

Maintain a full service and sustainable community

Grow in harmony with the environment and the Delta

Ensure assets and facilities are maintained, serviceable, and in compliance with all regulatory laws, regulations, and rules

Promote practices that provide enhanced and sustainable life now and for future generations

GOALS

Responsible management of public funds

Preservation of our neighborhoods and natural resources

Provide timely, effective and transparent communications between government and our citizens

Continually improve the quality of our services

Promote and protect the environment

Take pride in community assets

Champion diversity and inclusion

Provide leadership while considering all points of view, to ultimately set policy and make decisions based on what is in the best interest of the entire community

Recognize pioneers of the community

VALUES

Innovation * Accountability * Respect * Integrity * Professionalism

Budget Message

Dear Board of Directors,

I am honored to submit to the Town of Discovery Bay Board of Directors the District's financial plan for the fiscal period July 1, 2023, through June 30, 2024. The annual Revenue, Operating, and Capital Improvement Program budgets are the planning tools utilized by staff and the Board to track revenues and expenditures over the respective forecast period.

This budget states program goals for each department, considering the desires of the Board, the expectations of the public, the needs of the department, and available resources. Each manager was given the opportunity to directly participate in the budget process, allowing them to share their expertise and to offer options and solutions. Adoption of a budget that includes specified program goals ensures a unified effort and sets forth a work plan for the year.

Several major projects are expected to continue or commence this year, including a water well, the state-mandated denitrification project, mainline pipe replacements, Well #8 project and lift station upgrades. The District formed an ad hoc committee to assess the relocation of the office building which is currently located on Willow Lake Road. The Lighting and Landscaping department will be working on the upgrade of Cornell Park under the Prop 68 'Per Capita' Grant along with the renovation of Clipper Drive. District security continues to be an ongoing project to ensure our cybersecurity and assets are protected.

The District obtained bond financing of \$16.86 million to fund the planning and construction of Well 8 and partially fund the denitrification project. Bi-annual debt service payments will began December 1, 2022. The District's credit rating remains at a "AA" rating which enables us to acquire lower interest rates.

From an operational standpoint, the District continues to operate efficiently and in a manner that is financially prudent. The water and wastewater departments continue to refine their perspective capital plans into the future to enable timely replacement and funding of aging infrastructure.

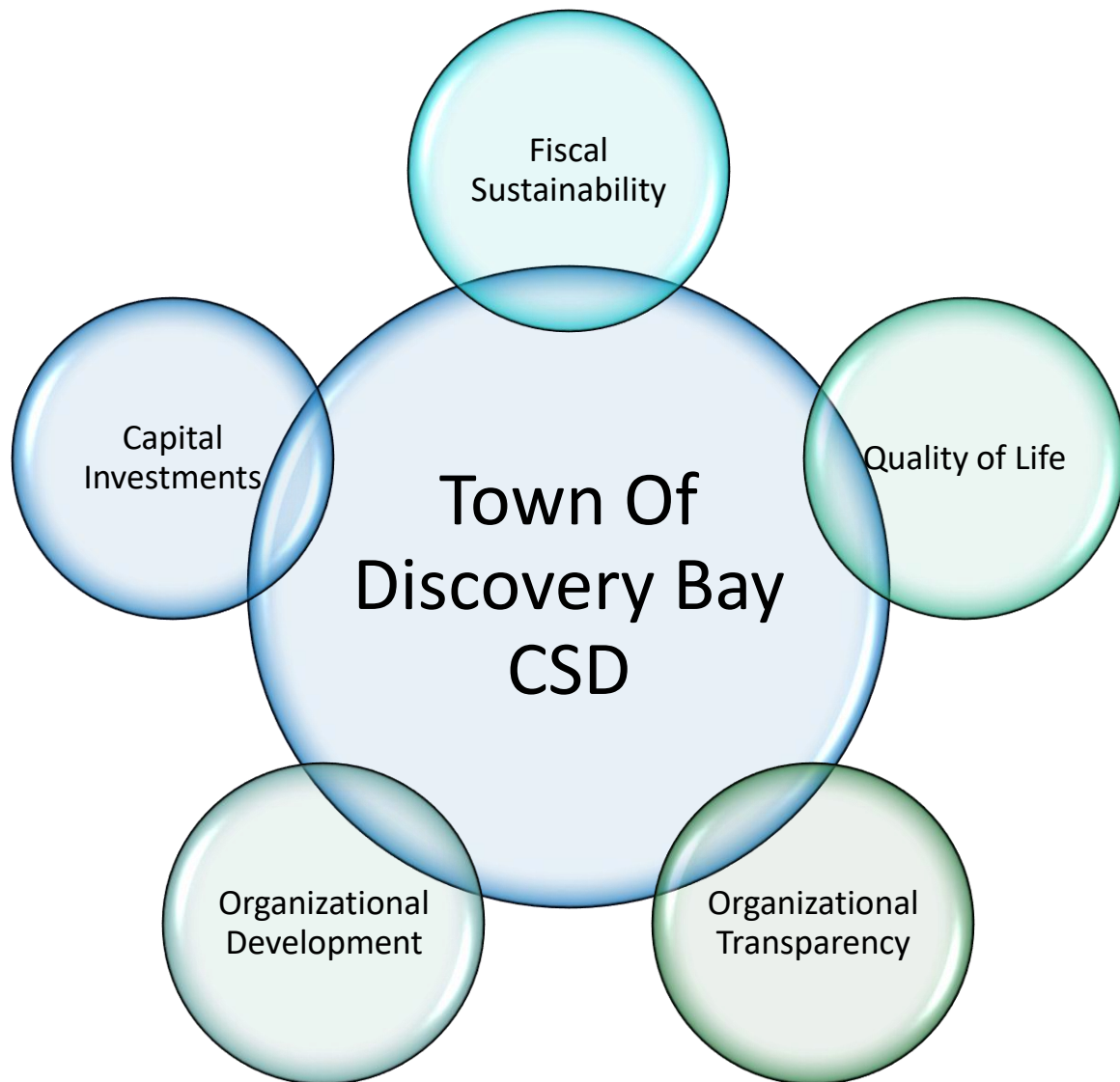
I am pleased to present a budget where the District's operating and infrastructure necessities are met while offering a strategic look at the overall assets of the District. Staffing levels meet projected needs; ongoing training continues to improve service levels and financial management policies continue to guide the District in decision-making that is grounded and consistent over time.

I would like to thank the District staff for their contributions toward producing the budget. I am delighted to work with employees that care deeply about the Town of Discovery Bay. I, along with staff, look forward to serving the community, executing the District's capital projects, and working together to build and maintain long-term fiscal sustainability.

I would also like to thank the entire Board of Directors for their support over the past fiscal year. In preparing for the next fiscal year and continuing into the future, I expect that the District will continue to remain resourceful, innovative, and successful.

Respectfully submitted the Fiscal Year 2023-2024 Town of Discovery Bay, CSD Preliminary Budget

Strategic Goals



Goals, Objectives, and Action

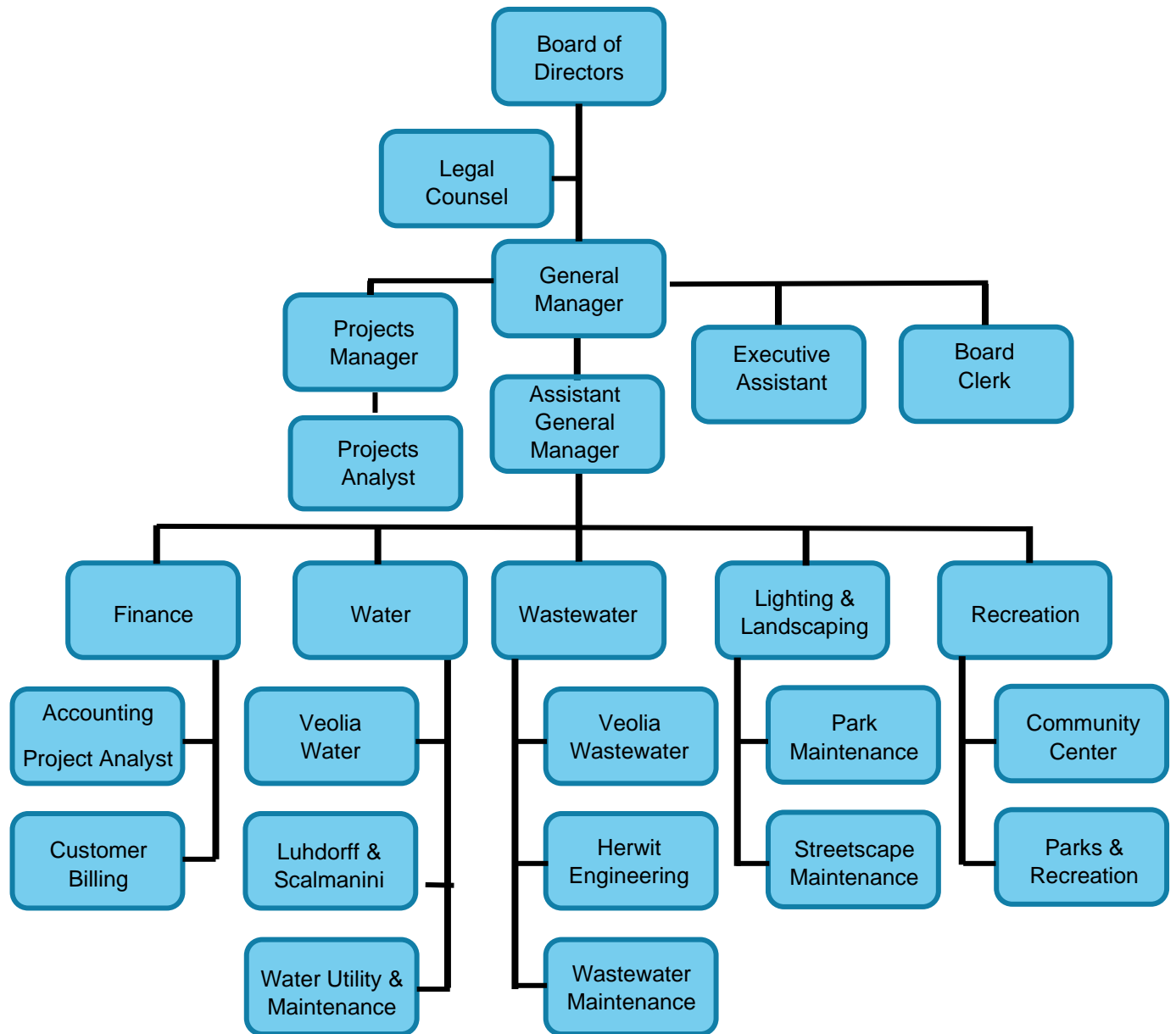
Goal	Objective	Performance Outlook
Fiscal Sustainability	<ul style="list-style-type: none"> • Balance Revenues and expenditures to ensure fiscal stability • Monitor trends in key revenue sources • Provide core services in an efficient and effective manner 	<ul style="list-style-type: none"> • Review expenditure vs. budget reports for each department on a monthly basis • Conduct a quarterly review and make adjustments as needed
Quality of Life	<ul style="list-style-type: none"> • Focus on key services, programs, and activities for seniors and youth. • Partner with service clubs to promote community-wide events • Maintain and expand parks throughout the community 	<ul style="list-style-type: none"> • Provide quarterly reports on activities for youth, seniors, and park & recreation programs
Organizational Transparency	<ul style="list-style-type: none"> • Post key information on the District's website • Use media to inform and engage the public • Prepare the budget in a user-friendly, informative & transparent format 	<ul style="list-style-type: none"> • Post all agendas, reports, and contracts on the District's website • Post all policy documents and resolutions on the website • Prepare the budget in a user-friendly, informative & transparent format
Organizational Development	<ul style="list-style-type: none"> • Evaluate staffing levels to ensure adequate delivery of core services • Provide training and resources to sustain a talented workforce • Maintain accountability and recognition of employees 	<ul style="list-style-type: none"> • Prepare a long-term staffing plan • Develop training of key management and supervisory staff • Uphold and maintain safety training
Capital Investments	<ul style="list-style-type: none"> • Prioritize and evaluate needed capital investments 	<ul style="list-style-type: none"> • Deliver capital projects on time and within budget • Seek funding opportunities to fund infrastructure projects • Continuous updates to District master plans

Authorized Positions

Current and Future Positions

Position Title	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024
Office Assistant	2	2	2	2
Administrative Assistant	2	2	2	2
Executive Assistant	1	1	1	1
Accounting/Project Analyst	0	0	1	1
Accountant	1	1	1	0
Water Services Technician I	2	2	2	2
Water Services Technician II	1	1	1	1
Parks & Maintenance Worker I	1	1	1	1
Parks & Maintenance Worker II	2	2	2	2
Parks & Maintenance Worker III	1	1	1	1
Recreation Programs Supervisor	1	1	1	1
Parks & Landscape Manager	1	1	1	1
Water & Wastewater Manager	1	1	1	1
Finance Manager	1	1	1	1
Projects Manager	1	1	1	1
Assistant General Manager	1	1	1	1
General Manager	1	1	1	1
Total	20	20	21	20

Organizational Chart by Department



Salary & Wages

	Range #	Bottom Step Hourly	Biweekly•	Monthly•	Top Step Hourly*	Biweekly•	Monthly•
100 Series – Temporary/Intermittent Staff							
Recreation Leader I	100	15.00	1,200	2,600	15.20	1,216	2,635
Recreation Leader II	105	15.25	,220	2,643	15.45	1,236	2,678
Lifeguard	110	15.50	1,240	2,687	15.90	1,272	2,756
Lifeguard/Swim Instructor and Recreation Leader III	115	16.00	1,280	2,773	16.40	1,312	2,843
Pool Supervisor	125	17.50	1,400	3,033	18.30	1,464	3,172
200 Series – Non-Management Staff							
	Range #	Bottom Step Hourly	Monthly•	Annual•	Top Step Hourly	Monthly•	Annual•
Park/Landscaper/Maintenance I	220	23.85	4,134	49,604	26.98	4,677	56,123
Park/Landscaper/Maintenance II	235	28.37	4,917	59,010	32.10	5,564	66,764
Park/Landscaper/Maintenance III	250	31.30	5,426	65,111	35.42	6,139	73,668
Office Assistant/Customer Service Representative A	225	24.44	4,236	50,838	27.65	4,793	57,518
Office Assistant/Customer Service Representative B	230	26.97	4,675	56,102	30.52	5,290	63,475
Account Clerk	240	29.07	5,039	60,464	32.89	5,701	68,409
Administrative Assistant/Parks- Recreation Assistant A	245	29.78	5,162	61,939	33.69	5,840	70,079
Administrative Assistant/Parks- Recreation Assistant B	260	32.87	5,698	68,371	37.19	6,446	77,356
Sr. Account Clerk	255	32.10	5,564	66,763	36.32	6,295	75,537
Accountant I	275	33.90	5,875	70,505	38.35	6,647	79,769
Executive Assistant A	270	37.21	6,450	77,402	42.10	7,298	87,574
Executive Assistant B	280	41.09	7,122	85,464	46.49	8,058	96,695
Water Tech I	210	25.69	4,453	53,437	29.07	5,038	60,459
Water Tech II	270	37.21	6,450	77,402	42.10	7,298	87,574
Water Tech III	280	41.66	7,221	86,652	45.98	7,971	95,648
Project Analyst	285	40.34	6,992	83,909	47.95	8,312	99,742
Series 300: Management Staff							
	Range #	Bottom Step Hourly	Monthly•	Annual•	Top Step Hourly	Monthly•	Annual•
Recreation Programs Supervisor	300	36.31	6,293	75,518	46.48	8,056	96,670
Manager: Parks/Landscape	345	45.78	7,936	95,226	57.18	9,910	118,925
Managers: Finance; Water/Wastewater	350	46.66	8,089	97,062	58.28	10,101	121,217
Series 400: Senior Management Staff							
	Range #	Bottom Step Hourly	Monthly•	Annual•	Top Step Hourly	Monthly•	Annual•
Assistant General Manager	400	56.01	9,708	116,499	69.95	12,124	145,491
Projects Manager	425	83.87					
General Manager							Contract

Minimum Wage Adjustment

The State of California minimum wage will increase year over year. The below table represents how the minimum wage increase affects the District Temporary & Intermittent Staff Salary Range Table.

	Step 1	Step 2	Step 3	Step 4	Step 5
Recreation Leader I	15.00	15.05	15.10	15.15	15.20
Recreation Leader II	15.25	15.30	15.35	15.40	15.45
Lifeguard	15.50	15.60	15.70	15.80	15.90
Lifeguard/Swim Instructor & Rec Leader III	16.00	16.10	16.20	16.30	16.40
Assist. Pool Supervisor	16.50	16.70	16.90	17.10	17.30
Pool Supervisor	17.50	17.70	17.90	18.10	18.30

Proposed Minimum Wage Increase January 2024

	Step 1	Step 2	Step 3	Step 4	Step 5
Recreation Leader I	15.50	15.50	15.75	16.00	16.25
Recreation Leader II	16.25	16.25	16.50	16.75	17.00
Lifeguard	16.50	16.50	16.75	17.00	17.25
Lifeguard/Swim Instructor & Rec Leader III	17.50	17.50	17.75	18.00	18.25
Assist. Pool Supervisor	18.50	18.50	18.75	19.00	19.25
Pool Supervisor	19.50	19.50	19.75	20.00	20.25

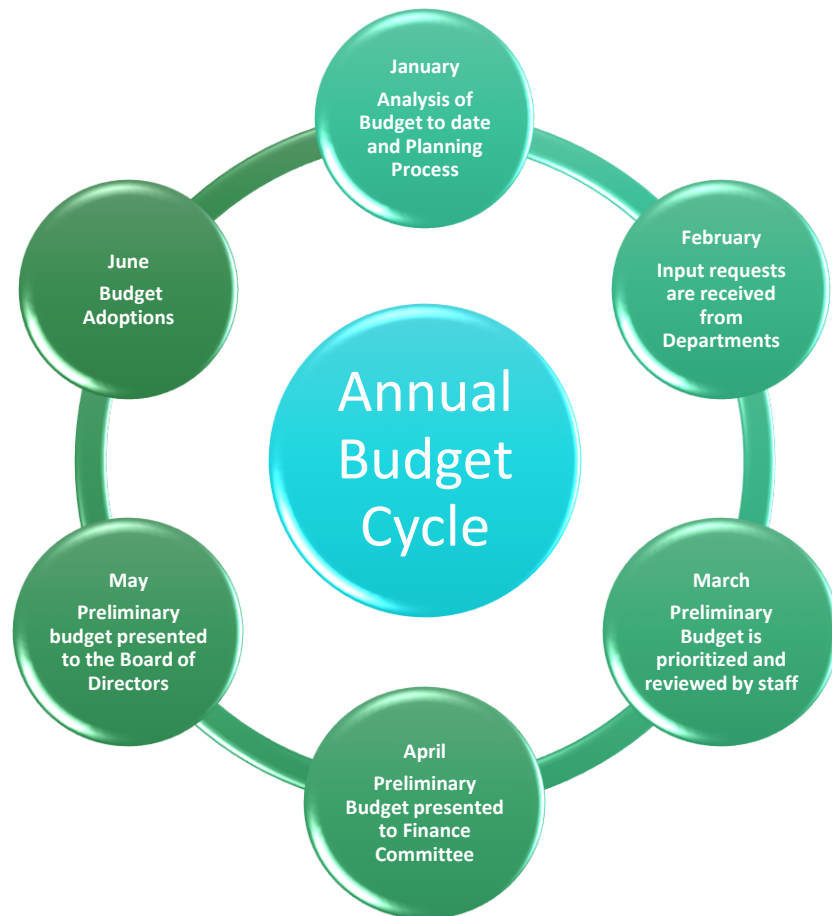
The Budget Process

Fiscal Years 2023 & 2024

2 Year Budget Build

The Budget is a spending management plan for the District's financial resources. Through the use of these resources, services are provided to meet the needs of the Town of Discovery Bay's residents.

The District's annual budget process begins in January and concludes in June where the final budget is adopted.



January: Operating budget preparations begin with the analysis of the current year's budget, which helps to determine the base budget for the following year, including capital projects.

February: Budget guidelines and instructions are distributed to each Department Manager. Department Managers meet with Finance Manager to discuss their budget requests.

March: Department Managers meet with the Finance Manager to review the preliminary budget, the budget is prioritized, refined, and compiled into the preliminary budget to present to the Finance Committee.

April: Preliminary Budget is presented to Finance Committee for input and guidance.

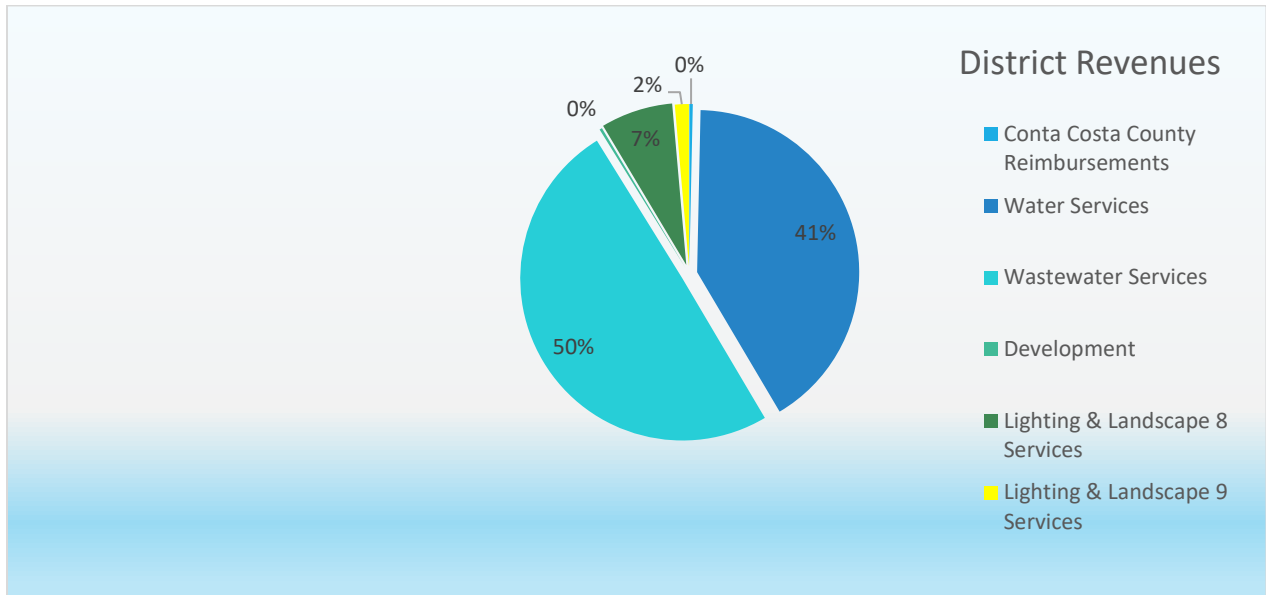
May: The preliminary budget is presented to the Board of Directors at the Budget Workshop; Finance Manager completes final budget.

June: The final budget is presented and adopted by the Board of Directors.

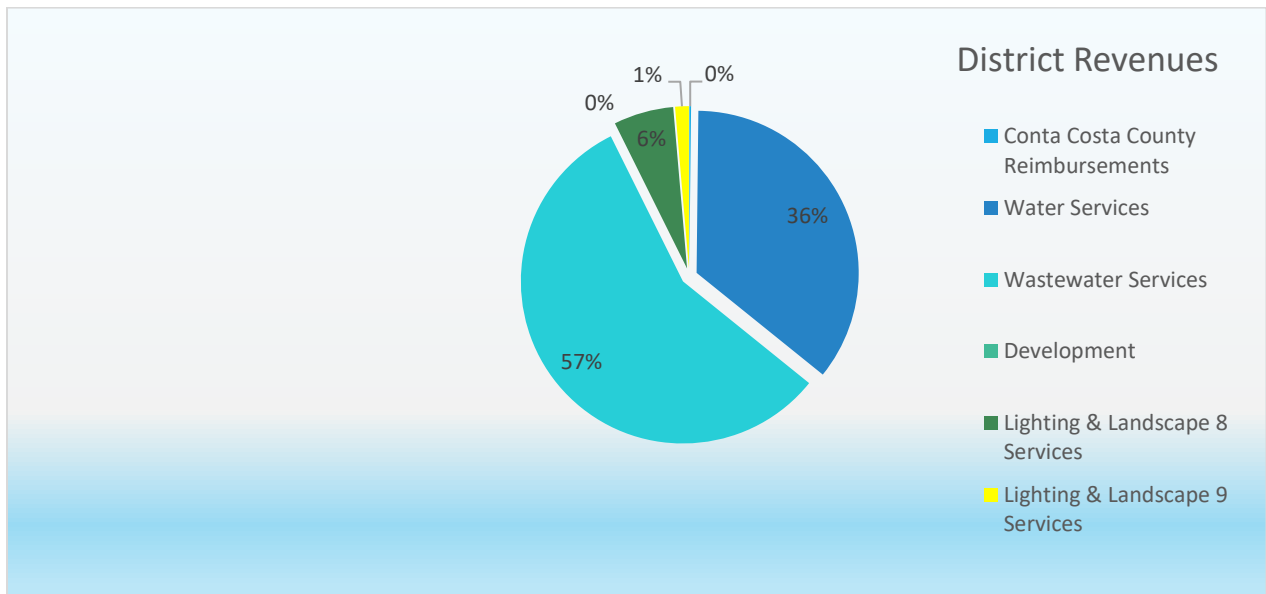
Budget Overview

The Town of Discovery Bay supports the Water Department, Wastewater Department, two Lighting and Landscaping Department Zones 8 & 9 and Special District Administration (Zone 35, 57, 61). Data is for budget year 2023-2024.

District Revenue



District Expenditures



Special District Administration Services Revenue, Operations & Maintenance, and Capital Improvements

The Special District Administration Fund revenue and expenditures cover all the Contra County Special District transactions for Contra Costa Lighting and Landscaping Zones 35, 57, & 61 which are maintained by the Town of Discovery Bay and reimbursed back to the District from Contra Costa County. These Zones included the following:

- Zone 35 includes the landscaped median islands on Bixler Road at the intersection of Highway 4, and a pedestrian pathway from the Sandy Cove Shopping Center to Newport Drive and two pedestrian bridges along the path.
- Zone 57 includes all landscaped streetscape frontages in and outside of the Centex Development along Highway 4, a portion of Bixler Road, and two (2) small parking areas. Regatta Park is also included in this zone.
- Zone 61 includes landscaped streetscape frontages along a major portion of Bixler Road, Point of Timber Road, the Park & Ride lot, a portion of Newport Drive, Preston Drive, and Slifer Drive. Slifer Park is also included in this zone.

Contra Costa County Engineering Budgets for Zone 35, 57 and 61

Town of Discovery Bay Routine Maintenance Budget

2023-24 Budget for LL-2 Zone 35

Vehicle Fuel/Oil	\$8,000
Grounds Maintenance	\$5,000
Town of Discovery Bay - Payroll	\$10,000
Utilities - Street	\$100
TOTAL	\$23,100

2023-24 Budget for LL-2 Zone 57

Vehicle Fuel/Oil - Park	\$14,500
Vehicle Fuel/Oil - Street	\$6,000
Grounds Maintenance - Park	\$7,000
Grounds Maintenance - Street	\$4,000
Town of Discovery Bay - Park Payroll	\$20,000
Town of Discovery Bay - Street Payroll	\$12,000
Utilities - Street	\$200
TOTAL	\$63,700

2023-24 Budget for LL-2 Zone 61

Vehicle Fuel/Oil - Street	\$60,000
Vehicle Fuel/Oil - Park	\$30,000
Grounds Maintenance - Street	\$15,000
Grounds Maintenance - Park	\$10,000
Town of Discovery Bay - Street Payroll	\$75,000
Town of Discovery Bay - Park Payroll	\$33,000
Utilities - Street	\$1,000
TOTAL	\$224,000

Revenue & Expenditure Details (see next page Budget Worksheet – BUDGET BOOK Pg. 1)

Report Criteria:

Accounts to include: With balances
Print Fund Titles
Page and Total by Fund
Exclude Accounts: All
Print Source Titles
Total by Source
Print Department Titles
Total by Department
All Segments Tested for Total Breaks

Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Remaining	2023-24 Future year Budget	2024-25 Future year 2 Budget
Administration							
Administration Revenue							
10-31-5226	Landscape Reimbursable	63,035.78	35,000.00	41,906.84	6,906.84-	42,300.00	44,500.00
10-31-6080	Park Enhancement Fee	.00	.00	7,220.00	7,220.00-	.00	.00
Total Administration Revenue:		63,035.78	35,000.00	49,126.84	14,126.84-	42,300.00	44,500.00
Administration Expenditures							
10-41-7529	Landscape Related Reimbursable	65,532.68	35,000.00	39,579.49	4,579.49-	42,300.00	44,500.00
Total Administration Expenditures:		65,532.68	35,000.00	39,579.49	4,579.49-	42,300.00	44,500.00
Administration Revenue Total:		63,035.78	35,000.00	49,126.84	14,126.84-	42,300.00	44,500.00
Administration Expenditure Total:		65,532.68	35,000.00	39,579.49	4,579.49-	42,300.00	44,500.00
Net Total Administration:		2,496.90-	.00	9,547.35	9,547.35-	.00	.00

Capital Improvements

Capital Improvements are planned by Contra Costa County Public Works Department. For Fiscal year 2023-2024 the following projects are planned

- Zone 35 - add ballast lighting to the walking path.
- Zone 57 – Addition of a new play structure.
- Zone 61 - refurbish the basketball court at Slifer park.

Special District Administration Services Notations

Contra Costa County increased the budgets for the Landscaping & Maintenance Zones 35, 57 and 61 by an aggregate of \$8,500 from the 2022/2023 budget. The District is continuing with its review of these zones and the sustainability to financially maintain them.

	2022-2023 Budget	2023-2024 Budget	YoY Variance
Zone 35	25,100	23,100	(2,000)
Zone 57	61,200	63,700	2,500
Zone 61	216,000	224,000	8,000

Separate payroll and vehicle budgets are no longer included the wastewater department. The expenses are paid out and reimbursed to wastewater monthly. Any amounts due from the county at 6/30/2023 will be recorded in Accounts Receivable for the wastewater department.

Water Services Revenue, Operations & Maintenance, and Capital Improvements

The revenue table identifies the various sources of revenue that are anticipated during the next fiscal year. The primary source of the water revenue is derived from monthly volume water usage.

Revenue & Expenditure Details (see next page Budget Worksheet – BUDGET BOOK Pgs. 2-3)

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Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Remaining	2023-24 Future year Budget	2024-25 Future year 2 Budget
Water							
Water Revenue							
20-31-5102	SEC Collections Account Charge	1,573,534.68	1,598,309.68	850,183.27	748,126.41	1,627,047.28	1,655,784.88
20-31-5145	Meter Installation Fee	336,196.11	335,218.00	250,781.85	84,436.15	335,218.00	335,218.00
20-31-5151	Grant	67,569.63	.00	.00	.00	.00	.00
20-31-5179	Misc-Water Service Fees	17,603.90	10,000.00	27,108.65	17,108.65-	25,000.00	25,000.00
20-31-5195	Interest Income	.00	.00	5,900.94	5,900.94-	137,500.00	137,500.00
20-31-5226	Water Meter Rental	525.00	500.00	900.00	400.00-	500.00	500.00
20-31-5243	Other	29,967.79	10,000.00	97,982.06	87,982.06-	25,000.00	25,000.00
20-31-6000	Water Charges	2,809,584.02	2,901,000.00	1,836,861.13	1,064,138.87	2,901,000.00	2,959,020.00
20-31-6030	Connection Fees CIP	100.00	6,000.00	900.00	5,100.00	200.00	200.00
20-31-6045	Capacity Fee CIP	4,850.00	15,000.00	25,240.00	10,240.00-	7,500.00	7,500.00
20-31-6046	Permit Fee	.00	5,000.00	500.00	4,500.00	200.00	200.00
20-31-6047	Inspection Fee	160.00	5,000.00	800.00	4,200.00	200.00	200.00
20-31-6086	Meter Charge-Commercial	88,288.11	85,000.00	67,294.31	17,705.69	85,000.00	90,000.00
Total Water Revenue:		4,928,379.24	4,971,027.68	3,164,452.21	1,806,575.47	5,144,365.28	5,236,122.88
Water Expenditures							
20-41-7000	Salary & Wages	506,031.61	592,102.76	320,589.63	271,513.13	690,012.99	724,513.64
20-41-7001	Overtime	2,079.32	2,000.00	1,451.59	548.41	2,000.00	2,000.00
20-41-7003	ER Taxes	34,437.56	59,210.28	25,775.05	33,435.23	69,001.30	72,451.36
20-41-7030	Group Insurance	94,442.31	110,000.00	56,608.19	53,391.81	100,000.00	110,000.00
20-41-7045	Workers Comp	9,488.51	19,200.00	18,474.88	725.12	19,320.00	20,286.00
20-41-7060	457 B/401a Plans	26,379.00	30,000.00	14,104.40	15,895.60	30,000.00	30,900.00
20-41-7075	Reimbursement of Wages	.00	.00	6,000.00-	6,000.00	.00	.00
20-41-7105	Reimbursement of Insurance	44,549.00-	40,000.00-	.00	40,000.00-	40,000.00-	40,000.00-
20-41-7135	Vacation	12,516.84-	.00	.00	.00	.00	.00
20-41-7150	Temporary Employees	35,808.65	3,000.00	34,967.11	31,967.11-	3,000.00	3,000.00
20-41-7165	Board of Directors Compensatio	12,696.00	22,500.00	12,921.73	9,578.27	22,500.00	22,500.00
20-41-7180	Training Conferences Travel	5,365.96	31,000.00	7,591.68	23,408.32	30,000.00	30,000.00
20-41-7181	Travel & Meetings - BOD	98.89	.00	.00	.00	.00	.00
20-41-7225	Memberships	13,747.35	9,000.00	6,686.69	2,313.31	15,000.00	15,000.00
20-41-7255	TODB Sponsored Events	.00	10,000.00	.00	10,000.00	10,000.00	10,000.00
20-41-7271	Consulting Services	255,040.24	285,700.00	101,608.51	184,091.49	261,124.00	257,500.00
20-41-7272	Water Service Contract	701,917.96	720,000.00	479,585.83	240,414.17	745,000.00	767,350.00
20-41-7276	Contract Mailing	38,581.10	47,000.00	29,297.72	17,702.28	47,000.00	49,350.00
20-41-7280	Veolia Pass-Thru Expenses	532,295.83	132,500.00	27,745.48	104,754.52	100,000.00	100,000.00
20-41-7286	Legal - General	34,804.76	70,000.00	2,600.90-	72,600.90	50,000.00	50,000.00
20-41-7288	Legal - Litigation	.00	10,000.00	.00	10,000.00	10,000.00	10,000.00
20-41-7301	Annual Audit Services	12,233.00	15,000.00	.00	15,000.00	18,000.00	18,540.00
20-41-7316	Election Expense	.00	6,000.00	5,305.51	694.49	6,000.00	.00
20-41-7317	Advertising	105.48	2,000.00	.00	2,000.00	2,000.00	2,000.00
20-41-7318	Public Relations	.00	1,000.00	.00	1,000.00	1,000.00	1,000.00
20-41-7319	Internet Website	1,920.00	4,800.00	1,536.00	3,264.00	4,800.00	4,800.00
20-41-7325	Water Conservation	.00	.00	.00	.00	10,000.00	10,000.00
20-41-7345	Public Communications and Noti	.00	2,400.00	141.18	2,258.82	2,400.00	2,400.00
20-41-7361	Telephone - general	4,306.17	5,750.00	2,965.81	2,784.19	5,750.00	5,922.50
20-41-7362	Telecom - networking	7,480.67	5,600.00	6,115.30	515.30-	10,000.00	10,000.00
20-41-7363	Telephone - cellular	3,798.90	6,000.00	2,646.25	3,353.75	6,000.00	6,000.00
20-41-7376	Construction Material Repair	50,910.10	137,500.00	26,666.10	110,833.90	137,500.00	137,500.00
20-41-7392	Vehicle & Equipment - Fuel	11,050.05	15,000.00	8,175.02	6,824.98	15,000.00	15,450.00
20-41-7393	Vehicle & Equipment Sup & Rep	5,213.35	6,000.00	5,769.12	230.88	7,000.00	7,000.00
20-41-7404	Water Meter and Registers	371,567.67	70,000.00	59,613.47	10,386.53	80,000.00	80,000.00
20-41-7406	General Repairs	431,550.19	450,000.00	596,140.93	146,140.93-	750,000.00	750,000.00

Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Remaining	2023-24 Future year Budget	2024-25 Future year 2 Budget
20-41-7409	Info System - Maintenance	21,132.29	23,000.00	12,177.54	10,822.46	23,000.00	23,000.00
20-41-7410	Equipment Maintenance	2,077.47	3,600.00	1,852.63	1,747.37	3,600.00	3,600.00
20-41-7411	Software Hosting	29,858.66	40,000.00	22,898.47	17,101.53	40,000.00	40,000.00
20-41-7412	Computer Equipment & Supplies	1,277.81	3,500.00	1,698.48	1,801.52	3,500.00	3,500.00
20-41-7413	Miscellaneous Small Tools	3,980.11	4,000.00	7,877.57	3,877.57-	4,000.00	4,000.00
20-41-7414	Equipment Repair	653.10	400.00	.00	400.00	400.00	400.00
20-41-7415	Computer Software	594.43	4,000.00	1,917.11	2,082.89	4,000.00	4,000.00
20-41-7422	Minor Equipment/Furniture	.00	2,000.00	.00	2,000.00	2,000.00	2,000.00
20-41-7423	Office Furniture	.00	3,000.00	.00	3,000.00	3,000.00	3,000.00
20-41-7424	Postage	2,199.19	1,000.00	88.64	911.36	1,000.00	1,000.00
20-41-7425	Office Supplies	11,407.95	10,000.00	8,589.93	1,410.07	10,000.00	10,000.00
20-41-7437	Rent Public Meetings	.00	200.00	.00	200.00	200.00	200.00
20-41-7438	Building Rent	13,200.00	13,200.00	.00	13,200.00	13,200.00	13,200.00
20-41-7439	Equipment Rental/Leasing	1,091.40	3,000.00	1,253.08	1,746.92	3,000.00	3,000.00
20-41-7440	Facility Maintenance - Landscap	4,470.89	5,000.00	27.20	4,972.80	2,000.00	2,000.00
20-41-7441	Building Maintenance	6,789.00	12,000.00	5,645.09	6,354.91	15,000.00	15,000.00
20-41-7451	Insurance Liability & Property	94,864.91	128,067.63	122,240.00	5,827.63	151,273.20	189,091.50
20-41-7453	Insurance - Property	.00	.00	110.71	110.71-	.00	.00
20-41-7466	Permits & Fees	48,175.26	45,000.00	46,769.72	1,769.72-	50,000.00	50,000.00
20-41-7469	Personal Protective Equipment	1,545.72	3,000.00	1,614.64	1,385.36	3,000.00	3,000.00
20-41-7470	Safety Equipment & Supplies	126.54	1,400.00	105.68	1,294.32	1,400.00	1,400.00
20-41-7481	Utilities/Electrical Cost	566,117.14	575,424.40	389,046.88	186,377.52	628,762.25	660,200.36
20-41-7483	Utilities/Waste Cost	7,383.96	12,000.00	2,559.42	9,440.58	12,000.00	12,000.00
20-41-7495	Chemicals	36,585.79	50,000.00	40,152.34	9,847.66	120,000.00	120,000.00
20-41-7510	Freight	.00	800.00	.00	800.00	800.00	800.00
20-41-7511	UPS/Courier	.00	320.00	.00	320.00	320.00	320.00
20-41-7526	Miscellaneous Bank Charges	24,317.59	25,000.00	17,555.43	7,444.57	27,000.00	27,675.00
20-41-7527	Miscellaneous Services & Suppl	1,459.77	1,500.00	1,191.91	308.09	1,500.00	1,537.50
20-41-7532	Miscellaneous	23,076.63-	2,000.00	.00	2,000.00	2,000.00	2,000.00
20-41-7533	Bad Debt	.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
20-41-7534	Special Expense	2,653.48	.00	2,484.64	2,484.64-	.00	.00
20-41-7536	Debt Serv/Operating Trfr Out	257,118.70	548,939.86	392,282.57	156,657.29	539,223.30	539,911.50
20-41-7545	Revenue Collection	2,099.10	2,400.00	2,165.50	234.50	2,400.00	2,460.00
20-41-7547	Payroll Wire Transfer Fee	283.50	500.00	170.10	329.90	500.00	500.00
20-41-7549	Public Works - Permits	4,530.63	20,000.00	.00	20,000.00	20,000.00	20,000.00
20-41-7550	Property Taxes	157.09	1,200.00	161.31	1,038.69	1,200.00	1,200.00
20-41-7587	Developer Deposit Reimbursemen	45,554.00	10,000.00	58,229.42	48,229.42-	25,000.00	25,000.00
Total Water Expenditures:		4,314,913.64	4,400,714.93	2,984,748.29	1,415,966.64	4,938,687.04	5,075,459.36
Water Revenue Total:		4,928,379.24	4,971,027.68	3,164,452.21	1,806,575.47	5,144,365.28	5,236,122.88
Water Expenditure Total:		4,314,913.64	4,400,714.93	2,984,748.29	1,415,966.64	4,938,687.04	5,075,459.36
Net Total Water:		613,465.60	570,312.75	179,703.92	390,608.83	205,678.24	160,663.52

Capital Improvement Details

Capital Improvements	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual YTD FY 2022-2023	Budgeted FY 2023-2024	Budgeted FY 2024-2025
CIP for Water Supply Capacity (Source, Treatment and Storage)		1,248,000		2,000,000	3,125,000
Upgrades and Maintenance for Existing Water Supply Facilities		755,500		200,000	491,000
Water Distribution System/Pipeline Replacements		750,000		660,000	3,000,000
Additional Capital Improvements - Water Distribution System & Maintenance				25,000	
Master Plans		50,000		150,000	65,000
Relocation of District Office Building		160,000		450,000	4,250,000
Trucks & Equipment		224,000			
District Security				300,000	200,000
Revolving Funds				250,000	250,000
Total	2,758,779	3,187,500	1,734,953	4,035,000	11,381,000

In fiscal year 2023/2024, the District will begin the Capital Improvement Projects which include:

- Continue the design and prepare the bid documents for Well #8
- Long-term mainline pipeline replacement program
- Filter repair at Newport & Willow Treatment Plants
- Relocation of District office building

For a complete listing of capital projects and associated costs please see Capital Projects section on page 38.

Budgeted Fund Summary

The water revenue is distributed to the O&M Funds, the Capital Improvements Funds, the Revolving Funds and the Reserve Funds per the annual budget.

O&M Funds are District revenues and expenses needed to operate the Water Services Department. This fund maintains a balance of 20-22% of the O&M expenses for operational cash flow.

Capital Improvement Funds are District revenues and expenses needed for capital improvements of the water distribution systems. These funds are generally budgeted revenues comprised of water volume use and capacity and connection fees.

Revolving Funds are for the future maintenance or improvements of the water infrastructure system, pumps, generator facilities, and vehicles replacements. The District adds \$250,000 to the water revolving funds annually.

Reserve Funds have been established for emergency use for the water utility system. This reserve is 30% of the water operating budget.

In May 2022, the District completed bond financing of \$5 million to pay for the design and construction of Well 8. Well 8 is estimated to be completed in fiscal year 2024/2025.

Water Utility Rates

WATER	FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25	
	Monthly (\$/month)	Use (\$/ccf)	Monthly (\$/month)	Use (\$/ccf)	Monthly (\$/month)	Use (\$/ccf)	Monthly (\$/month)	Use (\$/ccf)	Monthly (\$/month)	Use (\$/ccf)
Unmetered Account Charge	\$ 14.67		\$ 14.67		\$ 14.67		\$ 14.67		\$ 14.67	
All Metered	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)
<i>Non-Irrigation Account Charge</i>										
5/8" Meter	\$ 21.46	\$ 257.52	\$ 21.84	\$ 262.08	\$ 22.22	\$ 266.64	\$ 22.62	\$ 271.44	\$ 23.02	\$ 276.24
3/4" Meter	\$ 21.46	\$ 257.52	\$ 21.84	\$ 262.08	\$ 22.22	\$ 266.64	\$ 22.62	\$ 271.44	\$ 23.02	\$ 276.24
1" Meter	\$ 21.46	\$ 257.52	\$ 21.84	\$ 262.08	\$ 22.22	\$ 266.64	\$ 22.62	\$ 271.44	\$ 23.02	\$ 276.24
1 1/2" Meter	\$ 40.08	\$ 480.96	\$ 40.78	\$ 489.36	\$ 41.50	\$ 498.00	\$ 42.24	\$ 506.88	\$ 42.98	\$ 515.76
2" Meter	\$ 62.98	\$ 755.76	\$ 63.96	\$ 767.52	\$ 64.94	\$ 779.28	\$ 65.92	\$ 791.04	\$ 66.94	\$ 803.28
3" Meter	\$ 124.56	\$ 1,494.72	\$ 126.10	\$ 1,513.20	\$ 127.64	\$ 1,531.68	\$ 129.20	\$ 1,550.40	\$ 130.80	\$ 1,569.60
4" Meter	\$ 193.84	\$ 2,326.08	\$ 196.00	\$ 2,352.00	\$ 198.20	\$ 2,378.40	\$ 200.40	\$ 2,404.80	\$ 202.64	\$ 2,431.68
6" Meter	\$ 386.30	\$ 4,635.60	\$ 390.22	\$ 4,682.64	\$ 394.18	\$ 4,730.16	\$ 398.18	\$ 4,778.16	\$ 402.22	\$ 4,826.64
<i>Irrigation Account Charge</i>										
5/8" Meter	\$ 19.24	\$ 230.88	\$ 19.58	\$ 234.96	\$ 19.92	\$ 239.04	\$ 20.26	\$ 243.12	\$ 20.62	\$ 247.44
3/4" Meter	\$ 19.24	\$ 230.88	\$ 19.58	\$ 234.96	\$ 19.92	\$ 239.04	\$ 20.26	\$ 243.12	\$ 20.62	\$ 247.44
1" Meter	\$ 19.24	\$ 230.88	\$ 19.58	\$ 234.96	\$ 19.92	\$ 239.04	\$ 20.26	\$ 243.12	\$ 20.62	\$ 247.44
1 1/2" Meter	\$ 37.12	\$ 445.44	\$ 37.38	\$ 448.56	\$ 37.64	\$ 451.68	\$ 37.90	\$ 454.80	\$ 38.18	\$ 458.16
2" Meter	\$ 58.54	\$ 702.48	\$ 58.72	\$ 704.64	\$ 58.90	\$ 706.80	\$ 59.06	\$ 708.72	\$ 59.24	\$ 710.88
3" Meter	\$ 115.73	\$ 1,388.76	\$ 115.73	\$ 1,388.76	\$ 115.73	\$ 1,388.76	\$ 115.73	\$ 1,388.76	\$ 115.73	\$ 1,388.76
4" Meter	\$ 180.27	\$ 2,163.24	\$ 180.27	\$ 2,163.24	\$ 180.27	\$ 2,163.24	\$ 180.27	\$ 2,163.24	\$ 180.27	\$ 2,163.24
6" Meter	\$ 359.54	\$ 4,314.48	\$ 359.54	\$ 4,314.48	\$ 359.54	\$ 4,314.48	\$ 359.54	\$ 4,314.48	\$ 359.54	\$ 4,314.48
Newly Metered Customers :										
Meter Install Fee (10 yr)	\$8.01		\$8.01		\$8.01		\$8.01		\$8.01	
Metered Usage Charge:	Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)	
	2.266		2.34		2.405		2.479		2.577	
DWs Dwelling Unit ccf=100 cubic feet=748 gallons										

SEWER	FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25	
	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)
Residential/Unmetered										
Single Family (Each DU)	\$ 83.34	\$ 1,000.08	\$ 84.59	\$ 1,015.08	\$ 85.86	\$ 1,030.32	\$ 87.15	\$ 1,045.80	\$ 88.46	\$ 1,061.52
Multifamily/Condos (Each DU)	\$ 63.89	\$ 766.68	\$ 65.92	\$ 791.04	\$ 68.01	\$ 816.12	\$ 70.17	\$ 842.04	\$ 72.40	\$ 868.80
Vacant	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00
Non-Residential/Metered	Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)	
Business/Government/Clubs	6.05		6.384		6.737		7.109		7.501	
Restaurants/Bars/Dining Facilities	17.337		17.899		18.479		19.078		19.696	
Schools	5.462		5.781		6.118		6.475		6.853	
Other Domestic Strength Users	6.05		6.384		6.737		7.109		7.501	

Wastewater Services Revenue, Operations & Maintenance, and Capital Improvements

The revenue table identifies the various sources of revenue that can be anticipated during the next fiscal year. The primary source of the Wastewater revenue is derived from Property Tax charges for the collection, conveyance, treatment, and discharge of treated effluent.

Revenue & Expenditure Details (see next page Budget Worksheet – BUDGET BOOK Pgs. 4-5)

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Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Remaining	2023-24 Future year Budget	2024-25 Future year 2 Budget
Wastewater							
Wastewater Revenue							
21-31-5101	SEC Collections Wastewater	6,087,296.32	6,134,147.88	3,288,975.77	2,845,172.11	6,228,622.32	6,331,729.20
21-31-5195	Interest Income	.00	.00	9,497.80	9,497.80-	247,500.00	247,500.00
21-31-5243	Other	8,351.40	10,000.00	32,803.78	22,803.78-	10,000.00	10,000.00
21-31-6015	Sewer Charges-Commercial	114,534.50	157,000.00	84,759.48	72,240.52	157,000.00	157,000.00
21-31-6030	Connection Fees CIP	200.00	10,000.00	100.00	9,900.00	200.00	200.00
21-31-6045	Capacity Fee CIP	12,030.00	65,000.00	64,020.00	980.00	24,000.00	24,000.00
21-31-6046	Permit Fee	.00	5,000.00	.00	5,000.00	200.00	200.00
21-31-6047	Inspection Fee	160.00	5,000.00	800.00	4,200.00	200.00	200.00
Total Wastewater Revenue:		6,222,572.22	6,386,147.88	3,480,956.83	2,905,191.05	6,667,722.32	6,770,829.20
Wastewater Expenditures							
21-41-7000	Salary & Wages	609,136.88	718,552.56	363,793.72	354,758.84	759,451.47	797,424.04
21-41-7001	Overtime	98.47	2,000.00	42.48	1,957.52	2,000.00	2,000.00
21-41-7003	ER Taxes	68,327.59	71,855.26	53,801.19	18,054.07	75,945.15	79,742.40
21-41-7030	Group Insurance	140,507.34	180,000.00	84,912.41	95,087.59	150,000.00	154,500.00
21-41-7045	Workers Comp	14,232.76	28,800.00	27,712.30	1,087.70	28,980.00	30,429.00
21-41-7060	457 B/401a Plans	35,006.00	45,000.00	26,906.60	18,093.40	45,000.00	45,000.00
21-41-7075	Reimbursement of Wages	.00	.00	9,000.00-	9,000.00	.00	.00
21-41-7105	Reimbursement of Insurance	48,587.28-	50,000.00-	62,994.12-	12,994.12	50,000.00-	50,000.00-
21-41-7135	Vacation	20,937.87-	.00	.00	.00	.00	.00
21-41-7150	Temporary Employees	47,159.70	5,000.00	52,451.11	47,451.11-	5,000.00	5,000.00
21-41-7165	Board of Directors Compensatio	19,044.00	22,500.00	19,382.59	3,117.41	22,500.00	22,950.00
21-41-7180	Training Conferences Travel	13,518.75	30,000.00	9,445.19	20,554.81	30,000.00	30,000.00
21-41-7210	Dues & Subscriptions	.00	2,600.00	.00	2,600.00	1,000.00	1,000.00
21-41-7225	Memberships	5,054.99	12,000.00	7,207.04	4,792.96	12,000.00	12,000.00
21-41-7255	TODB Sponsored Events	.00	10,000.00	.00	10,000.00	10,000.00	10,000.00
21-41-7271	Consulting Services	90,938.58	156,300.00	20,036.02	136,263.98	186,300.00	172,660.00
21-41-7272	Wastewater Service Contract	1,052,877.06	1,079,000.00	719,378.65	359,621.35	1,111,000.00	1,144,330.00
21-41-7280	Veolia Pass-Thru Expenses	543,050.26	240,000.00	157,978.08	82,021.92	340,000.00	340,000.00
21-41-7286	Legal - General	40,003.86	100,000.00	1,479.50-	101,479.50	75,000.00	75,000.00
21-41-7288	Legal - Litigation	.00	10,000.00	.00	10,000.00	10,000.00	10,000.00
21-41-7301	Annual Audit Services	18,350.00	22,000.00	.00	22,000.00	27,000.00	27,810.00
21-41-7316	Election Expense	.00	10,000.00	7,958.27	2,041.73	10,000.00	.00
21-41-7317	Advertising	448.02	3,000.00	.00	3,000.00	3,000.00	3,000.00
21-41-7319	Internet Website	2,880.00	.00	2,304.00	2,304.00-	3,600.00	3,600.00
21-41-7345	Public Communications and Noti	.00	3,600.00	211.78	3,388.22	3,600.00	3,600.00
21-41-7361	Telephone - general	9,718.64	15,000.00	6,657.70	8,342.30	15,000.00	15,000.00
21-41-7362	Telecom - networking	13,731.92	15,000.00	11,109.37	3,890.63	18,000.00	18,000.00
21-41-7363	Telephone - cellular	4,247.34	6,000.00	3,081.33	2,918.67	6,000.00	6,000.00
21-41-7376	Road/Construction Materials	.00	3,000.00	807.32	2,192.68	3,000.00	3,000.00
21-41-7391	Diesel Fuel	1,327.77-	.00	.00	.00	.00	.00
21-41-7392	Vehicle & Equipment - Fuel	4,660.03	7,500.00	3,590.40	3,909.60	7,000.00	7,210.00
21-41-7393	Vehicle & Equipment Sup & Rep	2,037.08	30,000.00	1,102.18	28,897.82	10,000.00	10,000.00
21-41-7404	Water Meter and Registers	9.54	.00	.00	.00	.00	.00
21-41-7406	General Repairs	95,561.61	75,000.00	191,184.91	116,184.91-	75,000.00	75,000.00
21-41-7409	Info System - Maintenance	36,486.42	40,000.00	24,254.29	15,745.71	45,000.00	45,000.00
21-41-7410	Equipment Maintenance	3,191.00	5,400.00	2,340.95	3,059.05	5,400.00	5,400.00
21-41-7411	Software Hosting	9,336.60	17,400.00	9,808.80	7,591.20	14,000.00	14,000.00
21-41-7412	Computer Equipment & Supplies	1,070.72	6,000.00	1,052.59	4,947.41	6,000.00	6,000.00
21-41-7413	Miscellaneous Small Tools	727.73	3,000.00	4,120.73	1,120.73-	2,000.00	2,000.00
21-41-7414	Equipment Repair	976.06	600.00	1,847.57	1,247.57-	2,000.00	2,000.00
21-41-7415	Computer Software	795.80	1,500.00	2,742.70	1,242.70-	3,000.00	3,000.00

Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Remaining	2023-24 Future year Budget	2024-25 Future year 2 Budget
21-41-7424	Postage	3,023.55	1,500.00	104.71	1,395.29	1,500.00	1,500.00
21-41-7425	Office Supplies	7,616.04	10,000.00	7,151.37	2,848.63	10,000.00	10,000.00
21-41-7438	Building Rent	19,800.00	19,800.00	.00	19,800.00	19,800.00	19,800.00
21-41-7439	Equipment Rental/Leasing	1,120.44	4,000.00	1,879.65	2,120.35	4,000.00	4,000.00
21-41-7440	Facility Maintenance - Landsca	6,787.90	2,400.00	1,585.80	814.20	2,400.00	2,400.00
21-41-7441	Building Maintenance	10,762.43	12,000.00	11,677.89	322.11	14,000.00	14,000.00
21-41-7451	Insurance Liability & Property	141,547.36	184,011.57	183,360.00	651.57	226,800.00	283,500.00
21-41-7453	Insurance - Property	.00	.00	166.06	166.06-	.00	.00
21-41-7466	Permits & Fees	49,510.40	55,000.00	45,433.68	9,566.32	55,000.00	55,000.00
21-41-7468	NPDES Permits & Fines	.00	70,000.00	.00	70,000.00	70,000.00	70,000.00
21-41-7469	Personal Protective Equipment	1,558.37	1,000.00	1,916.26	916.26-	2,000.00	2,000.00
21-41-7470	Safety Equipment & Supplies	25.48-	3,000.00	158.52	2,841.48	3,000.00	3,000.00
21-41-7481	Utilities/Electrical Cost	502,383.81	550,424.40	414,327.07	136,097.33	700,537.79	735,564.68
21-41-7483	Utilities/Waste Cost	12,327.40	2,000.00	8,498.12	6,498.12-	12,000.00	12,000.00
21-41-7495	Chemicals-Veolia	.00	12,000.00	.00	12,000.00	12,000.00	12,000.00
21-41-7510	Freight	.00	1,000.00	.00	1,000.00	1,000.00	1,000.00
21-41-7526	Miscellaneous Bank Charges	995.57	1,000.00	.00	1,000.00	1,000.00	1,000.00
21-41-7527	Miscellaneous Services & Suppl	1,768.91	4,500.00	1,186.95	3,313.05	4,500.00	4,500.00
21-41-7532	Miscellaneous	135.13	.00	.00	.00	.00	.00
21-41-7533	Bad Debt	.00	1,000.00	.00	1,000.00	1,000.00	1,000.00
21-41-7534	Special Expense	4,252.91	2,000.00	3,762.98	1,762.98-	2,000.00	2,000.00
21-41-7536	Debt Serv/Operating Trfr Out	1,242,357.62	1,848,491.42	1,185,647.32	662,844.10	1,799,100.26	1,799,908.26
21-41-7537	Debt Service	147,770.00-	.00	.00	.00	.00	.00
21-41-7545	Revenue Collection	3,398.65	7,000.00	3,248.25	3,751.75	7,000.00	7,000.00
21-41-7547	Payroll Wire Transfer Fee	425.25	1,500.00	255.15	1,244.85	750.00	750.00
21-41-7549	Public Works - Permits	.00	3,500.00	.00	3,500.00	3,500.00	3,500.00
21-41-7550	Property Taxes	11,757.95	2,000.00	11,874.49	9,874.49-	2,000.00	2,000.00
21-41-7587	Developer Deposit Reimbursemen	1,800.00	10,000.00	1,800.00-	11,800.00	10,000.00	10,000.00
Total Wastewater Expenditures:		4,687,866.04	5,736,735.21	3,624,182.92	2,112,552.29	6,037,664.67	6,189,078.38
Wastewater Revenue Total:		6,222,572.22	6,386,147.88	3,480,956.83	2,905,191.05	6,667,722.32	6,770,829.20
Wastewater Expenditure Total:		4,687,866.04	5,736,735.21	3,624,182.92	2,112,552.29	6,037,664.67	6,189,078.38
Net Total Wastewater:		1,534,706.18	649,412.67	143,226.09-	792,638.76	630,057.65	581,750.82

Capital Improvements

Capital Improvements	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual YTD FY 2022-2023	Budgeted FY 2023-2024	Budgeted FY 2024-2025
Annual Wastewater Lift Station Improvements		550,000		200,000	200,000
Additional Capital Improvements - Wastewater System & Maintenance				869,560	None Planed
Other Mast Plan Projects		649,000		1,022,000	400,000
Denitrification Project		5,924,300		5,500,000	Completed
Mainline Piping Replacement				None Planed	None Planed
Master Plans		100,000		50,000	150,000
Equipment		883,000		190,000	423,000
Relocation of District Office Building		450,000		450,000	1,550,000
District Security				300,000	200,000
Revolving Funds				275,000	275,000
Total	4,559,945	8,556,300	14,897,225	8,771,560	3,198,000

In fiscal year 2023/2024, the District will begin the Capital Improvement Projects which include multiple wastewater treatment plant modifications such as:

- Completion of the Denitrification Project
- Lift Station upgrades
- Solar dryer panel replacements at Plant 2
- Outfall Diffuser Repair
- Relocation of District office building

For a complete listing of capital projects and associated costs please see Capital Projects section on page 38.

Budgeted Fund Summary

The wastewater revenue is distributed to the O&M Funds, the Capital Improvements Funds, the Revolving Funds and the Reserve Funds per the annual budget.

O&M Funds are District revenues and expenses needed to operate the Wastewater Services Department. This fund maintains a balance of 20-22% of the O&M expenses for operational cash flow.

Capital Improvement Funds are District revenues and expenses needed for capital improvements of the water distribution systems. These funds are generally budgeted revenues comprised of rate payers and capacity and connection fees.

Revolving Funds are for the future maintenance or improvements of the wastewater infrastructure system, pumps, generators facilities, and vehicles replacements. The District adds \$275,000 to the wastewater revolving funds annually.

Reserve Funds have been established for emergency use for the wastewater system. This reserve is 30% of the water operating budget.

In May 2022, the district completed \$13 million of bond financing, and will spend \$ 7 million of District reserves to fund the \$20 million Denitrification project.

In fiscal year 23/24, the District will complete a rate study to properly plan for the costs of future projects.

Wastewater Utility Rates

TABLE 2: ADOPTED WASTEWATER RATES										
SEWER	FY 2020-21		FY 2021-22		FY 2022-23		FY 2023-24		FY 2024-25	
	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)	Monthly (\$/month)	Yearly (\$/DU)
Residential/Unmetered										
Single Family (Each DU)	\$ 83.34	\$ 1,000.08	\$ 84.59	\$ 1,015.08	\$ 85.86	\$ 1,030.32	\$ 87.15	\$ 1,045.80	\$ 88.46	\$ 1,061.52
Multifamily/Condos (Each DU)	\$ 63.89	\$ 766.68	\$ 65.92	\$ 791.04	\$ 68.01	\$ 816.12	\$ 70.17	\$ 842.04	\$ 72.40	\$ 868.80
Vacant	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00	\$ 18.67	\$ 224.00
Non-Residential/Metered	Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)		Use (\$/ccf)	
Business/Government/Clubs	6.05		6.384		6.737		7.109		7.501	
Restaurants/Bars/Dining Facilities	17.337		17.899		18.479		19.078		19.696	
Schools	5.462		5.781		6.118		6.475		6.853	
Other Domestic Strength Users	6.05		6.384		6.737		71.09		7.501	

DW= Dwelling Unit

Lighting & Landscaping, Community Center Zone #8 Services Revenue, Operations & Maintenance, and Capital Improvements

The Lighting and Landscaping Zone #8 (Zone 8) receives its revenues from property taxes (appropriations limit set by the California Department of Finance); and from cost recovery fees and charges derived from the recreational classes, facility rentals, donations, and community center events.

Revenue & Expenditure Details (see next page Budget Worksheet – BUDGET BOOK Pgs. 6-8)

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Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Remaining	2023-24 Future year Budget	2024-25 Future year 2 Budget
L&L 8							
L&L 8 Revenue							
40-31-5106	Current Secured Property Tax	763,242.51	704,657.00	435,810.70	268,846.30	820,310.00	733,125.14
40-31-5107	Supplemental Property Tax	.05	.00	.00	.00	.00	.00
40-31-5148	Advertising Revenue	700.00	500.00	700.00	200.00-	500.00	525.00
40-31-5149	Community Center Program Fees	32,056.00	40,000.00	37,487.99	2,512.01	45,000.00	48,000.00
40-31-5150	Community Center Events	.00	1,000.00	.00	1,000.00	1,000.00	1,020.00
40-31-5153	Borrowed Reserves	.00	35,000.00	.00	35,000.00	18,000.00	18,000.00
40-31-5179	Grants	68,804.31	.00	.00	.00	.00	.00
40-31-5195	Interest Income	.00	.00	1,511.18	1,511.18-	.00	.00
40-31-5226	CCC Vehicle Reimbursment	53,732.28	75,000.00	38,048.25	36,951.75	60,000.00	60,000.00
40-31-5243	Other	.00	6,000.00	.00	6,000.00	.00	.00
40-31-6000	Recreation Revenue	1,838.22-	.00	1,746.51	1,746.51-	.00	.00
40-31-6050	Gifts & Contributions	10,000.00	4,000.00	7,194.52	3,194.52-	6,000.00	6,000.00
40-31-6080	Community Center Fee	.00	.00	10,000.00	10,000.00-	.00	.00
40-31-6695	Rentals	39,028.00	39,000.00	10,717.00	28,283.00	39,000.00	39,000.00
40-31-6999	Community Center Pool Fee	4,225.00	7,500.00	7,467.00	33.00	8,000.00	8,500.00
Total L&L 8 Revenue:		969,949.93	912,657.00	550,683.15	361,973.85	997,810.00	914,170.14
L&L 8 Expenditure							
40-41-7000	Salary & Wages	124,093.91	170,000.00	129,002.68	40,997.32	149,878.75	157,372.69
40-41-7001	Overtime	.00	1,000.00	.00	1,000.00	1,000.00	1,000.00
40-41-7003	ER Taxes	386.85	.00	386.85-	386.85	.00	.00
40-41-7105	Reimbursement of Insurance	22,791.15	.00	.00	.00	.00	.00
40-41-7135	Vacation	843.83	.00	.00	.00	.00	.00
40-41-7150	Temporary Employees	2,588.02	.00	.00	.00	.00	.00
40-41-7180	Training Conferences Travel	532.52	2,000.00	1,759.19	240.81	2,500.00	2,500.00
40-41-7225	Memberships	303.83	600.00	345.00	255.00	600.00	600.00
40-41-7255	TODB Sponsored Events	.00	5,000.00	.00	5,000.00	5,000.00	5,000.00
40-41-7286	Legal - General	1,361.00	1,000.00	280.50-	1,280.50	1,000.00	1,000.00
40-41-7301	Annual Audit Services	2,200.00	2,200.00	.00	2,200.00	2,200.00	2,400.00
40-41-7317	Advertising	.00	50.00	.00	50.00	50.00	50.00
40-41-7361	Telephone - general	.00	600.00	.00	600.00	480.00	480.00
40-41-7363	Telephone - cellular	1,243.04	2,000.00	812.45	1,187.55	1,800.00	1,800.00
40-41-7376	Road/Construction Materials	.00	500.00	.00	500.00	500.00	500.00
40-41-7392	Vehicle & Equipment - Fuel	8,208.12	10,000.00	6,199.55	3,800.45	10,200.00	11,000.00
40-41-7393	Vehicle & Equipment Sup & Rep	8,492.29	3,500.00	4,865.74	1,365.74-	6,000.00	6,120.00
40-41-7409	Info System - Maintenance	.00	800.00	110.00	690.00	800.00	800.00
40-41-7410	Equipment Maintenance & Repair	1,711.09	4,000.00	2,507.53	1,492.47	4,500.00	4,500.00
40-41-7411	Software Hosting	413.00	600.00	.00	600.00	612.00	.00
40-41-7412	Computer Equipment & Supplies	689.64	150.00	.00	150.00	150.00	150.00
40-41-7413	Miscellaneous Small Tools	2,446.14	2,000.00	2,336.12	336.12-	2,500.00	2,500.00
40-41-7414	Equipment Repair	813.92	.00	11.32	11.32-	.00	.00
40-41-7415	Computer Software	290.30	.00	321.94	321.94-	300.00	300.00
40-41-7421	Cleaning Supplies	.00	500.00	.00	500.00	500.00	500.00
40-41-7424	Postage	.00	150.00	.00	150.00	100.00	100.00
40-41-7425	Office Supplies	1,095.72	1,000.00	513.84	486.16	1,000.00	1,000.00
40-41-7439	Equipment Rental/Leasing	948.00	2,460.00	1,823.47	636.53	2,500.00	2,500.00
40-41-7440	Facility Maintenance - Landsca	74,667.27	45,000.00	28,039.86	16,960.14	55,000.00	50,000.00
40-41-7441	Building Maintenance	10,667.72	6,500.00	7,409.62	909.62-	10,700.00	10,700.00
40-41-7451	Insurance Liability & Property	8,000.00	5,000.00	5,000.00	.00	6,250.00	6,875.00
40-41-7466	Permits & Fees	50.00	100.00	.00	100.00	102.00	.00
40-41-7469	Personal Protective Equipment	2,311.12	3,000.00	2,302.30	697.70	3,000.00	3,000.00
40-41-7481	Utilities/Electrical Cost	84,029.85	93,840.00	52,794.09	41,045.91	90,000.00	94,500.00

Account Number	Account Title	2021-22	2022-23	2022-23	Remaining	2023-24	2024-25
		Prior year Actual	Current year Budget	Current year Actual		Future year Budget	Future year 2 Budget
40-41-7482	Utilities/Water Cost	56,701.96	51,000.00	35,817.56	15,182.44	55,000.00	55,000.00
40-41-7483	Utilities/Waste Cost	3,444.20	5,000.00	3,269.21	1,730.79	5,000.00	5,000.00
40-41-7495	Chemicals	.00	.00	869.43	869.43-	1,000.00	1,000.00
40-41-7526	Miscellaneous Bank Charges	.00	.00	100.00	100.00-	.00	.00
40-41-7527	Miscellaneous Services & Suppl	500.83	500.00	.00	500.00	500.00	500.00
40-41-7544	Reimbursement for County Admin	.00	500.00	.00	500.00	.00	.00
40-41-7545	Revenue Collection	5,357.00	5,700.00	4,941.00	759.00	5,800.00	5,800.00
40-41-7549	Public Works - Permits	.00	500.00	.00	500.00	500.00	500.00
40-41-7550	Property Taxes	910.96	2,000.00	910.96	1,089.04	1,000.00	1,000.00
40-41-7551	CCC DB Sign Replacement	3,191.59	2,000.00	167.49	1,832.51	2,000.00	2,000.00
40-41-8000	Salary & Wages	140,263.61	170,000.00	134,900.95	35,099.05	182,807.86	191,948.25
40-41-8001	Overtime	34.65	1,000.00	6.00	994.00	500.00	525.00
40-41-8002	Payroll Accrual	.00	107,881.88	.00	107,881.88	119,591.14	125,570.70
40-41-8003	ER Taxes	793.51	.00	793.51-	793.51	.00	.00
40-41-8105	Reimbursement of Insurance	23,172.77	.00	.00	.00	.00	.00
40-41-8135	Vacation	1,531.98	.00	.00	.00	.00	.00
40-41-8150	Temporary Employees	13,013.69	.00	.00	.00	.00	.00
40-41-8180	Training Conferences Travel	1,385.00	1,500.00	.00	1,500.00	2,000.00	2,000.00
40-41-8225	Memberships	1,438.83	1,020.00	970.00	50.00	1,400.00	1,400.00
40-41-8255	Donation Expenditures	5,012.99	41,000.00	3,064.91	37,935.09	18,000.00	6,000.00
40-41-8256	Events	4,687.23	6,530.00	987.38	5,542.62	6,500.00	6,500.00
40-41-8286	Legal - General	280.00	3,500.00	1,109.50	2,390.50	3,000.00	3,000.00
40-41-8301	Annual Audit Services	1,000.00	1,000.00	.00	1,000.00	1,000.00	1,000.00
40-41-8317	Advertising	5,203.33	5,355.00	3,628.00	1,727.00	5,750.00	5,750.00
40-41-8361	Telephone - general	2,821.58	3,560.00	1,794.80	1,765.20	3,360.00	3,360.00
40-41-8362	Telecom - networking	2,955.48	3,000.00	1,974.79	1,025.21	3,200.00	3,200.00
40-41-8363	Telephone - cellular	998.46	720.00	472.77	247.23	850.00	850.00
40-41-8406	General Repairs	503.16	2,040.00	.00	2,040.00	.00	.00
40-41-8409	Info System - Maintenance	.00	2,000.00	.00	2,000.00	2,000.00	2,000.00
40-41-8410	Equipment Maintenance	.00	800.00	170.78	629.22	800.00	800.00
40-41-8411	Software Hosting	4,763.00	5,000.00	2,682.97	2,317.03	5,000.00	5,000.00
40-41-8412	Computer Equipment & Supplies	96.79	500.00	915.68	415.68-	750.00	750.00
40-41-8413	Miscellaneous Small Tools	489.86	500.00	244.67	255.33	750.00	750.00
40-41-8415	Computer Software	412.80	500.00	739.87	239.87-	750.00	750.00
40-41-8416	Community Ctr/Pool Equipment	.00	.00	1,760.98	1,760.98-	4,000.00	4,000.00
40-41-8424	Postage	.00	250.00	.00	250.00	250.00	250.00
40-41-8425	Office Supplies	3,466.91	4,080.00	2,641.79	1,438.21	4,000.00	4,000.00
40-41-8440	Facility Maintenance - Landscap	31,265.69	15,000.00	9,239.26	5,760.74	15,300.00	16,000.00
40-41-8441	Building Maintenance	16,203.75	15,000.00	9,441.61	5,558.39	17,000.00	18,000.00
40-41-8442	Pool Maintenance	10,808.24	3,060.00	8,633.65	5,573.65-	15,000.00	15,000.00
40-41-8451	Insurance Liability & Property	.00	6,000.00	60.00	5,940.00	6,120.00	6,120.00
40-41-8466	Permits & Fees	1,664.00	2,000.00	730.00	1,270.00	2,000.00	2,000.00
40-41-8469	Personal Protective Equipment	1,055.62	1,000.00	876.53	123.47	1,000.00	1,000.00
40-41-8470	Safety Equipment & Supplies	1,737.39	1,020.00	47.81	972.19	1,000.00	1,000.00
40-41-8481	Utilities/Electrical Cost	20,562.07	26,000.00	18,631.33	7,368.67	31,500.00	33,075.00
40-41-8482	Utilities/Water Cost	11,805.53	14,000.00	7,613.76	6,386.24	13,000.00	14,280.00
40-41-8483	Utilities/Waste Cost	6,117.26	6,000.00	4,060.72	1,939.28	6,000.00	6,000.00
40-41-8495	Chemicals	7,738.68	10,000.00	4,658.73	5,341.27	12,000.00	12,000.00
40-41-8526	Miscellaneous Bank Charges	2,111.91	3,500.00	2,920.97	579.03	3,800.00	3,800.00
40-41-8527	Miscellaneous Services & Suppl	5,429.13	510.00	1,348.12	838.12-	2,000.00	2,000.00
40-41-8535	Credit Memo	.00	.00	2,210.00	2,210.00-	.00	.00
40-41-8543	Program Fees	17,677.50	30,000.00	17,405.61	12,594.39	33,750.00	36,000.00
40-41-8550	Property Taxes	470.02	500.00	470.02	29.98	510.00	510.00
Total L&L 8 Expenditure:		780,257.29	926,076.88	537,183.45	388,893.43	956,261.75	974,236.64
L&L 8 Revenue Total:		969,949.93	912,657.00	550,683.15	361,973.85	997,810.00	914,170.14

Account Number	Account Title	2021-22	2022-23	2022-23	Remaining	2023-24	2024-25
		Prior year Actual	Current year Budget	Current year Actual		Future year Budget	Future year 2 Budget
L&L 8 Expenditure Total:		780,257.29	926,076.88	537,183.45	388,893.43	956,261.75	974,236.64
Net Total L&L 8:		189,692.64	13,419.88-	13,499.70	26,919.58-	41,548.25	60,066.50-

Capital Improvements

Capital Improvements	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual YTD FY 2022-2023	Budgeted FY 2023-2024	Budgeted FY 2024-2025
Landscaping		510,000		520,000	90,000
Community Center				90,000	30,000
Security					40,000
Total	761,583.16	510,000	375,340	610,000	160,000

Zone #8 maintains the front entrance into Discovery Bay, the streetscapes, Cornell Park, and manages the Community Center park grounds. In fiscal year 23/24 plans are underway to complete:

- Clipper Drive enhancements
- Complete Cornell Park upgrades funded by Prop 68 'Per Capita' Grant
- Community Center landscaping project
- Community Center tennis court resurfacing

For a complete listing of capital projects and associated costs please see Capital Projects section on page 38.

Budgeted Fund Summary

The Zone 8 revenue is distributed to the O&M Funds, the Capital Improvements Funds, the Revolving Funds and the Reserve Funds per the annual budget.

O&M Funds are District revenues and expenses needed to operate the Lighting & Landscaping Zone 8 Services Department. This fund maintains a balance of 20-22% of the O&M expenses for operational cash flow.

Hofmann Funds represent the balance of the fund remaining from the Hofmann Land Development Company.

Capital Improvement Funds are Zone 8 revenues and expenses needed for capital improvements of the landscaping and parks including the Community Center. These funds are generally budgeted revenues comprised of property taxes; and from cost recovery fees and charges derived from the recreational classes, facility rentals, donations, and community center events.

Revolving Funds are for the future maintenance or improvements of the landscaping, parks, and vehicles replacements.

Reserve Funds have been established for emergency use for the Lighting and Landscape Zone 8 Department. This reserve is 50% of the Zone 8 operating budget.

Lighting & Landscaping Zone #8 Appropriations

The Discovery Bay Lighting and Landscape Zone #8 (Zone 8) receives annual funding through a portion of property taxes collected within its boundaries. Each year, the Town of Discovery Bay Community Services District (District) is responsible for identifying its appropriation limit in accordance Article XIII B of the California Constitution, known as the Proposition 4 or the GANN limit.

Staff collects the necessary information from the California Department of Finance and calculates the Appropriations Limit for Zone 8 for board approval every July. The calculation is based on the previous year's appropriation limit and factors in the change of California's per capita personal income and local population percentage change.

<https://dof.ca.gov/wp-content/uploads/sites/352/2023/05/PriceandPopulation2023.pdf>

Below is a snapshot of the history of previous Appropriations calculations by fiscal year.

Discovery Bay Lighting Landscape Zone 8
Appropriations Limit Calculation

	Historical Limit (With Permitted Increases)	Personal Income Change	Per Capita Ratio*	Population Change	Population Ratio*	Fiscal Year Factor
Year 04/05	\$ 352,279.00					
Year 05/06	\$ 379,708.29	5.26	1.0526	2.4	1.024	1.0778624
Year 06/07	\$ 402,876.48	3.96	1.0396	2.06	1.0206	1.06101576
Year 07/08	\$ 431,200.71	4.42	1.0442	2.5	1.025	1.070305
Year 08/09	\$ 461,481.34	4.29	1.0429	2.62	1.0262	1.07022398
Year 09/10	\$ 469,171.69	0.62	1.0062	1.04	1.0104	1.01666448
Year 10/11	\$ 458,900.84	-2.54	0.9746	0.36	1.0036	0.97810856
Year 11/12	\$ 474,747.11	2.51	1.0251	0.92	1.0092	1.03453092
Year 12/13	\$ 497,620.79	3.77	1.0377	1.01	1.0101	1.04818077
Year 13/14	\$ 525,557.54	5.12	1.0512	0.47	1.0047	1.05614064
Year 14/15	\$ 530,903.12	-0.23	0.9977	1.25	1.0125	1.01017125
Year 15/16	\$ 556,915.93	3.82	1.0382	1.04	1.0104	1.04899728
Year 16/17	\$ 592,397.12	5.37	1.0537	0.95	1.0095	1.06371015
Year 17/18	\$ 619,784.89	3.69	1.0369	0.9	1.009	1.0462321
Year 18/19	\$ 644,137.32	3.67	1.0367	0.25	1.0025	1.03929175
Year 19/20	\$ 672,615.76	3.85	1.0385	0.55	1.0055	1.04421175
Year 20/21	\$ 698,122.95	3.73	1.0373	0.06	1.0006	1.03792238
Year 21/22	\$ 740,708.83	5.73	1.0573	0.35	1.0035	1.06100055
Year 22/23	\$ 792,250.87	7.55	1.0755	-0.55	0.9945	1.06958475
Year 23/24	\$ 820,310.94	4.44	1.0444	-0.86	0.9914	1.03541816

* Based on factors provided in the annual
Price and Population Information letter from
the California Department of Finance.
Dated May 2023

Lighting & Landscaping Zone #9 Services Revenue, Operations & Maintenance, and Capital Improvements

The Lighting and Landscaping Zone #9 (Zone 9) receives its revenues from an Assessment. Annually an engineering report is completed by Herwit Engineering. The District uses this engineering report to calculate the operating revenue needed to maintain and operate the Lighting and Landscaping Zone 9.

Revenue & Expenditure Details (see next page Budget Worksheet – BUDGET BOOK Pgs. 9-10)

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Account Number	Account Title	2021-22 Prior year Actual	2022-23 Current year Budget	2022-23 Current year Actual	Remaining	2023-24 Future year Budget	2024-25 Future year 2 Budget
L&L 9							
L&L 9 Revenue							
41-31-5120	Assessment Income	150,634.12	153,646.68	84,532.52	69,114.16	156,720.00	159,854.40
41-31-5195	Interest Income	.00	.00	211.06	211.06-	4,200.00	4,200.00
41-31-5226	CCC Vehicle Reimbursement	13,433.07	13,000.00	.00	13,000.00	13,000.00	13,000.00
Total L&L 9 Revenue:		164,067.19	166,646.68	84,743.58	81,903.10	173,920.00	177,054.40
L&L 9 Expenditure							
41-41-7000	Salary & Wages	23,031.68	46,799.18	19,795.24	27,003.94	59,544.50	62,521.73
41-41-7001	Overtime	.00	500.00	.00	500.00	500.00	500.00
41-41-7003	ER Taxes	86.62-	.00	14.74-	14.74	.00	.00
41-41-7105	Reimbursement of Insurance	4,335.52	.00	.00	.00	.00	.00
41-41-7135	Vacation	63.97-	.00	.00	.00	.00	.00
41-41-7150	Temporary Employees	810.83	.00	.00	.00	.00	.00
41-41-7180	Training Conferences Travel	.00	1,000.00	.00	1,000.00	1,000.00	1,000.00
41-41-7210	Dues & Subscriptions	.00	50.00	.00	50.00	50.00	50.00
41-41-7225	Memberships	128.84	400.00	.00	400.00	400.00	400.00
41-41-7271	Consulting Services	1,600.00	2,000.00	.00	2,000.00	2,500.00	2,500.00
41-41-7286	Legal - General	752.50	1,000.00	688.00	312.00	1,000.00	1,000.00
41-41-7301	Annual Audit Services	2,000.00	2,000.00	.00	2,000.00	2,000.00	2,000.00
41-41-7317	Advertising	51.30	100.00	.00	100.00	100.00	100.00
41-41-7361	Telephone - general	243.19	500.00	167.97	332.03	500.00	500.00
41-41-7362	Telecom - networking	.00	700.00	.00	700.00	700.00	700.00
41-41-7363	Telephone - cellular	1,377.84	1,200.00	757.62	442.38	1,200.00	1,200.00
41-41-7376	Road/Construction Materials	.00	200.00	.00	200.00	200.00	200.00
41-41-7392	Vehicle & Equipment - Fuel	6,446.38	6,000.00	4,064.22	1,935.78	7,500.00	8,250.00
41-41-7393	Vehicle & Equipment Sup & Rep	5,733.16	2,000.00	181.53	1,818.47	3,250.00	3,250.00
41-41-7406	General Repairs	.00	100.00	.00	100.00	100.00	100.00
41-41-7409	Info System - Maintenance	.00	1,000.00	110.00	890.00	1,000.00	1,000.00
41-41-7410	Equipment Maintenance & Repair	878.39	1,500.00	1,455.60	44.40	1,500.00	1,500.00
41-41-7412	Computer Equipment & Supplies	.00	750.00	.00	750.00	750.00	750.00
41-41-7413	Miscellaneous Small Tools	3,180.25	2,500.00	711.64	1,788.36	2,500.00	2,500.00
41-41-7414	Equipment Repair	.00	1,250.00	.00	1,250.00	.00	.00
41-41-7415	Computer Software	79.49	.00	52.99	52.99-	.00	.00
41-41-7421	Cleaning Supplies	.00	500.00	.00	500.00	500.00	500.00
41-41-7422	Minor Equipment/Furniture	.00	500.00	.00	500.00	500.00	500.00
41-41-7424	Postage	.00	50.00	.00	50.00	50.00	50.00
41-41-7425	Office Supplies	439.39	500.00	.00	500.00	500.00	500.00
41-41-7439	Equipment Rental/Leasing	237.00	1,000.00	1,349.48	349.48-	1,000.00	1,000.00
41-41-7440	Facility Maintenance - Landscap	21,789.67	21,000.00	15,932.99	5,067.01	30,000.00	30,000.00
41-41-7441	Building Maintenance	765.49	1,000.00	.00	1,000.00	1,000.00	1,000.00
41-41-7451	Insurance Liability & Property	6,000.00	3,000.00	3,000.00	.00	3,300.00	3,300.00
41-41-7466	Permits & Fees	50.00	500.00	.00	500.00	500.00	500.00
41-41-7469	Personal Protective Equipment	2,240.65	3,000.00	1,345.59	1,654.41	3,000.00	3,000.00
41-41-7481	Utilities/Electrical Cost	1,472.08	1,600.00	526.99	1,073.01	1,600.00	1,600.00
41-41-7482	Utilities/Water Cost	23,430.30	25,500.00	12,704.93	12,795.07	26,000.00	26,000.00
41-41-7483	Utilities/Waste Cost	.00	3,000.00	.00	3,000.00	1,000.00	1,000.00
41-41-7527	Miscellaneous Services & Suppl	193.52	1,000.00	.00	1,000.00	1,000.00	1,000.00
41-41-7545	Revenue Collection	422.55	600.00	422.55	177.45	600.00	600.00
Total L&L 9 Expenditure:		107,539.43	134,299.18	63,252.60	71,046.58	156,844.50	160,571.73
L&L 9 Revenue Total:		164,067.19	166,646.68	84,743.58	81,903.10	173,920.00	177,054.40
L&L 9 Expenditure Total:		107,539.43	134,299.18	63,252.60	71,046.58	156,844.50	160,571.73

Capital Improvements

Capital Improvements	Actual FY 2021-2022	Budgeted FY 2022-2023	Actual YTD FY 2022-2023	Budgeted FY 2023-2024	Budgeted FY 2024-2025
Landscaping		25,000		50,000	50,000
Security					40,000
Total	8,784	25,000		50,000	90,000

Lighting and Landscaping Zone 9 is the Ravenswood area of Discovery Bay. The capital improvement plan for FY23/24 consists of a streetscape enhancement on Wilde Drive.

For a complete listing of capital projects and associated costs please see Capital Projects section on page 38.

Budgeted Fund Summary

The Zone 9 revenue is distributed to the O&M Funds, the Capital Improvements Funds, the Revolving Funds and the Reserve Funds per the annual budget.

O&M Funds are District revenues and expenses needed to operate the Lighting & Landscaping Zone 9 Services Department. This fund maintains a balance of 20-22% of the O&M expenses for operational cash flow.

Capital Improvement Funds are Zone 9 revenues and expenses needed for capital improvements of the landscaping and parks. These funds are generally budgeted revenues comprised of the Engineering Report Assessment.

Revolving Funds are for the future maintenance or improvements of the landscaping, parks, and vehicles replacements.

Reserve Funds have been established for emergency use for the Zone 9 Lighting & Landscape Department. This reserve is 50% of the Zone 9 operating budget.

Lighting & Landscaping Zone #9 Engineer's Report

As part of the annual assessment process for the Ravenswood Improvement District (Zone 9), the Town of Discovery Bay Board of Directors adopt a Resolution annually, which directs HERWIT Engineering to prepare the assessment report. HERWIT provides the Draft of the Final Assessment Engineer's Report to District Staff. In that report, HERWIT determines assessed costs per parcel based on the operating budget.

HERWIT Engineering lists all factors leading to any increased assessment as well as the funds needed to maintain the reserve amount and cover the increased cost of operations.

The Annual Assessment can be viewed on the Districts website at <http://www.todb.ca.gov/>.

Capital Projects

The Capital Improvement Projects for Fiscal Year 2023/2024 are valued at \$13.5 million. The budgeted projects include funding necessary to properly service, maintain and support the essential functions of District operations; continued rehabilitation of the wastewater lift stations as well as Water and Wastewater pipeline maintenance and replacements, Lighting & Landscaping Projects, and equipment purchases.

Water Capital Improvements and Structures & Replacements

For FY 2023/2024 the Water CIP budget includes CIP for Water Supply Capacity such as the continued design and construction of Well 8, Upgrades and Maintenance for Existing Water Supply Facilities, Water Distribution System/Pipeline Replacements and Master Plan updates. Ongoing CIP projects to complete upgrades & maintenance of the existing Water Supply Facilities, Water Distribution System Upgrades and Replacements, as well as Infrastructure Replacements as required.

Wastewater Capital Improvements and Structures & Replacements

For FY 2023/2024 the Wastewater CIP and Structures & Replacements include the state-mandated Denitrification Project. The design was completed FY20/21. Construction will continue through December of 2023. Annual Wastewater Lift Station Improvements, Additional Capital Improvements and Master plan updates and CIP items such as solar dryer panel replacements and a Recycle Water Master Plan are budgeted as well.

Building and Improvements Capital

In fiscal year 2023/2024, the District plans to improve upon its physical security systems at our Water & Wastewater plant facilities along with an upgrade to its Cyber Security and Information Technology platforms. The District formed an ad hoc committee to begin the process of relocating its offices away from Treatment Plant on Willow Lake Road.

Revolving funds for Infrastructure Replacements and Maintenance

In fiscal year 2023/2024, the District plans to add additional funds into the infrastructure replacement funds. \$275,000 for wastewater, \$250,000 for water.

Lighting & Landscaping Zone #8, Community Center & Zone #9 Capital

In FY 2023/2024 the TODB CSD is using the Prop 68 "Per Capita" Grant to upgrade facilities at Cornell Park. Planning has begun on Clipper Drive enhancements; this project will be funded Zone 8 capital reserves and money from the Hofmann Funds. Zone #9 budget includes a streetscape refresh of Wilde Drive in FY 2023/2024.

Capital Project Listing

Project #	Project Name	CIP Cost	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
	Revolving Funds						
	Water Revolving Funds						
	Water Revolving Funds	250,000	250,000	250,000	250,000	250,000	250,000
	Total	250,000					
	Wastewater Revolving Funds						
	Wastewater Revolving Funds	275,000	275,000	275,000	275,000	275,000	275,000
	Total	275,000					

Project #	Project Name	CIP Cost	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
	Water Projects						
	CIP for Water Supply Capacity (Source, Treatment and Storage)						
6001	Well 8 (Bond)	5,050,000	2,000,000	3,050,000			
6023	Abandon and Destroy Well 5A and Site Decommissioning	75,000		75,000			
	Total	5,125,000					
	Upgrades and Maintenance for Existing Water Supply Facilities						
6003	[WELL 7 REHAB]	255,000		255,000			
6007	Filter Repair (Newport & Willow)	436,000	200,000	236,000			
6008	Stabilization Soils- Willow Lake WTP,	150,000				150,000	
6025	Well 6 Upgrade from SSRV to VFD to Improve Operational Flexibility	250,000				250,000	
	Total	1,091,000					
	Water Distribution System/Pipeline Replacements						
6010	Mainline CIP Program Long-Term (REPLACE 18 MILES OF ORIGINAL PIPE)	15,500,000		1,000,000	1,000,000	1,000,000	1,000,000
6021	Marina Underwater Crossing -	660,000	660,000				
6022	Newport & Sandpoint Underwater Crossing (WATER MAIN UPGRADE FROM Newport to Willow)	2,000,000		2,000,000			
	Total	18,160,000					
	Additional Capital Improvements - Water Distribution System & Maintenance						
6017	Upgrade Hypo Tanks at Newport & Willow Lake Water Treatment Plants	25,000	25,000				
	Total	25,000					
	Master Plans						
6018	Water Master & Asset Management Plans	150,000	150,000				
6019	2020 Urban Water Management Plan (state mandated)	40,000		40,000			
6020	America's Water Infrastructure Act (AWIA) Emergency Response & Emergency Preparedness Plans	25,000		25,000			
	Total	215,000					
	Building (Water Share)						
	New Office Building	2,650,000	200,000	1,250,000	1,200,000		
	Site Development, Engineering & Construction Management	3,900,000	250,000	3,000,000	650,000		
	Total	6,550,000					
	Security (Cyber & Physical) (Water Share)						
	Cyber Security	250,000	150,000	100,000	50,000		
	Site Security (physical)	300,000	150,000	100,000	50,000		
	Total	550,000					

Project #	Project Name	CIP Cost	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Wastewater Projects							
7001	Annual Wastewater Lift Station Improvements						
	Lift Station(s) D 23/24, S 24/25, A 25/26, C 26/27	800,000	200,000	200,000	200,000	200,000	
Additional Capital Improvements - Wastewater System & Maintenance							
7006	Plant 2 RAS & WAS Pumping System- Covering Structure Installation	169,560	169,560				
7012	Outfall Diffuser Repairs	500,000	500,000				
7022	VacTruck Pump Station for the lagoons(decant station)	200,000	200,000				
	Total	869,560					
Other Mast Plan Projects							
7016	WAS Pumps and Check Valves Replacement	107,000	107,000				
	Drainage Behind Plant 2 (into the drainage ditch)	50,000	50,000				
Denitrification Project							
7018	Plant 1/2 Upgrades and Denitrification Project (Bond)	15,951,025	5,000,000				
7023	Pump Station W Repair(converted to Pumpstation Y new pumpstation)	2,005,000	500,000				
	Total	15,951,025					
Mainline Piping Replacement							
7019	235 feet of pipe replacement (Lakeview Business Plaza from Cherry Hills)	250,000			250,000		
	Total	250,000					
Master Plans							
	O&M Manual update after the completion of Denitrification	100,000	50,000	50,000			
7021	Recycle Water Mster Plan	100,000		100,000			
	Total	200,000					
Equipment							
	Backhoe	80,000	80,000				
7024	manhole replacement	300,000	60,000	60,000	60,000	60,000	60,000
7025	Solar Dryer panel replacement A&B then C&D	490,000		163,000	163,000	164,000	
7026	GIS Equipment & System	150,000	50,000		50,000		
7027	Roller track system (replacing the mole system)	400,000		150,000	250,000		
	Total	1,340,000					
Veolia Capital Planning Recommendations							
	Replace Newport Village 1, Slifer above ground Pipeline	500,000	500,000				
	Replace Dump Truck Method of Solids Transport or Replace Vehicle	100,000		100,000			
	WAS/RAS Refurbishment	150,000	150,000				
	Replace Sand Filter Air Comprssors	75,000		75,000			
	Upgrade Decant Pump Station with Chopper Pumps and Improved Screening	85,000	85,000				
	Replace Devision & Export Valves	50,000	50,000				
	Install Boar Access/Docking area fo the WW Lagoon	TBD					
	Install Security Gates, Cameras, and Fencing Around Plant	80,000	80,000				
	Odor Control Bed Relining & Filter Media Replacements for WWTP2, IPS & Newport LS	150,000		150,000			
	Purchase 8 Portable Trash Pump/Bypass Pump	75,000		75,000			
	Upgrade Belt Press #1	350,000			350,000		
	Replace Polomer System	100,000			100,000		
	Upgrade Remaining Radio Communications to Cell/Net Service	85,000			85,000		
	Vac Truck Garage/Cover	250,000			250,000		
	Portable/Stationary (Newport & S) Generators	175,000			175,000		
	Install Grit Removal System	150,000					150,000
	Expand the Digest Pond	300,000			300,000		
	New Equipment/Vehicle Port	200,000			200,000		
	Install Grit Removal System	150,000					150,000
	Total	3,025,000					
Building							
	New Office Building	2,650,000	200,000	1,250,000	1,200,000		
	Site Development, Engineering & Construction Management	3,900,000	250,000	300,000	650,000		
	Total	6,550,000					
Security (Cyber & Physical)							
	Cyber Security	250,000	150,000	100,000	50,000		
	Site Security (physical)	300,000	150,000	100,000	50,000		
	Total	550,000					

Project #	Project Name	CIP Cost	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Lighting & Landscaping & Community Center Zone 8 Projects							
Landscaping Projects							
4001	Medians landscape replacement-Willow Lake	40,000		40,000			
	Cornell Park Tennis/Pickball Court Resurface	50,000	50,000				
	Clipper Drive Enhancements	570,000	470,000	50,000	50,000		
	Total	660,000					
Community Center							
	Landscaping Project North Side of Building	40,000	40,000				
	Storage Replacement	30,000	30,000				
	HVAC	25,000			25,000		
	Front Landscaping	60,000					60,000
	Front Parking Lot	96,000					96,000
	Bathroom Remodel ADA	115,000			115,000		
	Electrical Upgrades	150,000			150,000		
	Paint/Dryrot Repair	300,000			300,000		
	Concrete Enhancements	100,000					100,000
	Interior doors Replacements - ADA	80,000			80,000		
	Court Resurfacing (Tennis, Pickleball, basketball)	150,000	30,000	30,000	30,000	30,000	30,000
	Total	1,146,000					
Landscaping -Unfunded Capital Projects							
	DB BLVD Front Entrance	175,000					175,000
	Newport Dr. from Capstan to Clipper Planting & Enhancements	150,000			150,000		
	Seal Way- Sprinkler System Upgrades & Planting	115,000					115,000
	Sand Pt Planting, Sprinklers & Enhancements	35,000					35,000
	Cornell: Lawn Repair						275,000
	Cornell: New Baseball back stop						20,000
	Total	475,000					
Security							
	Cyber	40,000		40,000			
	Site (Physical)	80,000			80,000		
	Total	120,000					

Project #	Project Name	CIP Cost	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28
Lighting & Landscaping Zone 9 Projects							
Landscaping Projects							
5004	Wilde Enhancements	50,000	50,000				
	Poe Drive Refresh	50,000		50,000			
	Total	100,000					
Security							
	Cyber	40,000		40,000			
	Site (Physical)	80,000			80,000		
	Total	120,000					

Public Financing Authority

A Public Financing Authority or (PFA) is a tax-exempt bond issuing authority that was created by local governments, for local governments, with the goal of increasing and streamlining economic development projects. PFA was established to simplify the issuance of conduit bonds.

The Town of Discovery Bay, prior to issuing Revenue Bonds that will be necessary to finance large capital projects, must first become a member of a financing authority. While there are a number of financing authorities throughout the state which the District could join and become a member, it is also not uncommon for two agencies to form their own Joint Powers Authority (JPA) to facilitate the establishment of a financing authority.

In 2012 District staff met with the staff of the Byron Bethany Irrigation District (BBID) and both parties along with their Board of Directors decided that the two agencies create a JPA to establish a financing authority. As a result, two separate JPA's were formed – one for the benefit of Discovery Bay and one for the benefit of the BBID. This provides both agencies the ability to utilize the JPA as a financing authority as they deem appropriate. Each JPA is solely responsible for their Authority.

The JPA's mutually benefit both the Town as well as the BBID in that either district could utilize the financing powers of their respective JPA to issue Municipal Bonds as future needs arise.

The formation of the JPA's requires two separate legal public entities to facilitate the creation of a new legal entity in accordance with Article 1 of Chapter 5 of Division 7 of Title 1 of the Government Code of the State of California. It is a five-member board governs the Town of Discovery Bay JPA, comprised of the Board of Directors for the Town and a five-member board governs the BBID JPA, comprised of the Board of Directors for the BBID (the "Governing Board(s)").

At the time of the formation, there were minimal cost implications to the Town of Discovery. The costs were related to staff time spent on administrative tasks associated with meetings of the JPA. In the future, there would be significant interest cost savings for financings associated with the JPA.

Debt Service

The 2012 Municipal bonds were issued for \$14,100,000. The projects under this bond are listed below:
(all monies have been expended)

2012 Bonded Projects	Bond Year	Project Cost
Water Project Improvements		
Planning & Construction of Well #7	2012	1,500,000
Wastewater Project Improvements		250,000
UV Bank 4 Installation	2012	500,000
Lift Station F Rehabilitation	2012	1,050,000
Influent Pump station	2012	400,000
Re-Activate Pump Station W	2012	250,000
Emergency Storage Facilities	2012	6,050,000
Splitter Box, Ox Ditch, Clarifier, RAS Pumps at Plant 2, Standby Aerators	2012	3,800,000
New Solar Dryer and Belt Presses	2012	300,000
Contingency	2012	
Total		*14,100,000

In 2017 the District issued its second Municipal bond for \$8,825,000. The projects under this bond are listed below: * investors paid a premium for these bonds, variance between \$8.825M and \$8.900M. (all monies have been expended)

2017 Bonded Projects	Bond Year	Project Cost
Water Project Improvements		
Water Meter Completion Project	2017	1,500,000
Wastewater Project Improvements		
Filtration Project	2017	7,400,000
Total		*8,900,000

In 2022 the District issued its third Municipal bond for \$16,860,000. The projects under this bond are listed below: ** investors paid a premium for these bonds, variance between \$16,860 and \$18.0M.*

2022 Bonded Projects	Bond Year	Project Cost
Water Project Improvements		
Well 8	2022	5,000,000
Wastewater Project Improvements		
Denitrification Project	2022	13,000,000
Total		*18,000,000

In 2022 the District refinanced the 2012 Bond to save the District \$1 million +/- dollars. This was completed in September 2022 and the new bond is called 2022B.

Debt Service Payments

Bond Title	Bank	Borrowed Amount	Payments to Date	Bond Balance
2012 Bond	Deutsche & US Bank*	14,100,000		Refunded 2022 B Bond
2017 Bond	US Bank	8,900,000	2,759,422.14	6,140,577.86
2022 Bond	US Bank	16,860,000	1,043,336.94	15,816,663.06
2022B Bond *	US Bank	11,650,000	571,005.41	11,078,994.59

- In 2013 the bond was moved from Deutsche Bank to US Bank
- The 2012 Bond was Refunded (*refinanced*) in 2022 (2022 B)

District Awards

The Town has earned the following awards and recognition:

- District of Distinction
- District Transparency Certificate of Excellence
- Special District Governance Platinum-Level through *Special District Leadership Foundation (SDLF)*.
- 2020 SDRMA Safety Award Recipient

The Board of Directors and the General Manager of the Town of Discovery Bay have each achieved individual recognition in SDLF Special District Governance.

Supplemental Information

Glossary

ADOPTED OPERATING BUDGET: The official budget as approved by the Board of Directors at the start of each fiscal year.

APPROPRIATION: A legal authorization by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.

BENEFITS: These include retirement/pension, health, life and disability insurance, worker's compensation, vacation, administrative, medical, and special leave of absence time.

BUDGET: A plan of financial operation comprised of estimated expenditures for a given period (a single fiscal year for the District) and the proposed means of financing the expenditures (through revenues).

BUDGET MESSAGE: A written discussion of the proposed budget presented by the Finance Manager to the Board of Directors.

CAPITAL IMPROVEMENT PROJECT (CIP): The budget unit to group all activities and costs necessary to implement a specific capital improvement and/or acquisition. A project can include the construction, acquisition, expansion, replacement, or rehabilitation of a physical facility or improvement. Projects often include planning and design, land acquisition, and project management costs related to such facilities and improvements.

DEBT SERVICE: Established for the payment of interest and principal on all debt other than payable exclusively from special assessments.

DEPARTMENT: A major organizational group of the District with overall management responsibility for an operation or a group of related operations within a functional area.

EXPENSES: Decreases in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FISCAL YEAR: A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position, the results of the operations, and adopts a budget for the coming year. The Town of Discovery Bay's fiscal year is from July 1 to June 30.

FUND: A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts, recording resources, related liabilities, obligations, reserves, and equities segregated for the purpose of carrying out specific activities of attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: Is an accumulation of revenues minus expenditures. Each fund maintained by the District has a fund balance. Fund balance can be used in future years for purposes determined by Board of Directors.

OBJECTIVE: A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard of performance for a given program.

PRELIMINARY BUDGET: A budget in its preliminary preparation stage prior to review and formulation by the Board of Directors. In the preliminary stage, a budget forecasting current costs into the future and new or modified spending proposals for the future.

PROPOSED BUDGET: The budget as formulated and proposed by Finance Manager; it is submitted to the Board of Directors for review and approval.

RESOLUTION: A special or temporary order of a legislative body requiring less formality than an ordinance.

REVENUE: Money that the District receives as income such as utility payments, fees from specific services, receipts from other governments, fines, grants, and interest income.

SALARIES AND BENEFITS: Compensation paid to or on behalf of District employees for salaries and wages, and overtime. Benefits include health, and life, Dental and Vision.